

STATE OF SOUTH CAROLINA  
COUNTY COUNCIL FOR UNION COUNTY

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF UNION COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, AND TO MAKE APPROPRIATIONS FOR SUCH UNION COUNTY BUDGETS FOR COUNTY ORDINARY PURPOSES AND FOR OTHER COUNTY PURPOSES FOR WHICH THE COUNTY MAY LEVY A TAX; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PERSONAL AND REAL ESTATE PROPERTIES IN UNION COUNTY FOR SUCH COUNTY ORDINARY PURPOSES, INCLUDING SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON OUTSTANDING INDEBTEDNESS OF UNION COUNTY MATURING DURING SAID FISCAL YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO UNION COUNTY AND UNION COUNTY BUDGETARY MATTERS.**

BE IT ENACTED by the County Council for Union County, South Carolina (“Union County”), as follows:

**SECTION 1. ADOPTION OF OPERATING AND CAPITAL BUDGETS FOR COUNTY ORDINARY AND OTHER PURPOSES**

Pursuant to Section 4-9-140 of the South Carolina Code of Laws, 1976, as amended (the “Code”), the operating and capital budgets of Union County (the “Union County Budgets”), for County ordinary purposes and for other County purposes for which the County may levy a tax, as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

**SECTION 2. LEVYING OF A SUFFICIENT TAX FOR COUNTY ORDINARY AND OTHER PURPOSES**

A tax of sufficient millage to fund the appropriations for the Union County Budgets, herein made, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, after crediting against such appropriations all other revenue anticipated to accrue to Union County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Union County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax. For the fiscal year beginning July 1, 2026 and ending June 30, 2027, debt millage levy will be removed for debt extinguished offset by 4 mills to be added to the operating millage with a net decrease in total County millage of 4.8 mills. The millage levy will be set and formally adopted by resolution by September 8, 2026.

The Union County Council directs the appropriate county officials to levy and collect a separate tax millage for Economic Development operations and expenses, to be set and finally adopted by the Union County Council, not to exceed 1.6 mills, and a separate tax millage for operations of the Union County Development Board, not to exceed 2 mills, and all to be shown separately on the tax notices; such revenues to be used solely for Union County Economic Development purposes, and levied pursuant to law.

The Union County Council directs the appropriate county officials to levy and collect: a separate tax millage of 15 mills for the Union County Emergency Medical Services, a separate tax millage of 4 mills for Union Carnegie Library, a separate tax millage of 3 mills for Spartanburg Community College Union Campus and a separate tax millage of 2.6 mills for Higher Education for the benefit of their respective operations and expenses.

### SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Union County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, the sums of money in the amounts and for the purposes set forth therein, with the anticipated revenues to be applied thereto as reflected therein. This includes FILOT revenue funds (from Fund #793), as necessary to allow Union County to meet its approved budget operations and capital requirements.

No expenditures may be made against the Non-Departmental Contingency Account (#75-01) without prior approval of County Council.

### SECTION 4. DEBT SERVICE AND OTHER FINANCINGS APPROPRIATIONS AND REVENUE

To the extent that any monies remain in any debt service funds of the County, upon complete satisfaction of the debt for which such funds were collected, the County Supervisor may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Union County debt service fund which has been lawfully created by Union County Council to pay debt service on any lawful debt obligation of the County. Further, to the extent that any monies remain in the capital project accounts of the County, upon complete satisfaction of the stated purposes for which such funds were initially authorized, the County Supervisor may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Union County activity or purpose which has been duly authorized by Union County Council and for which debt funds of the County may be lawfully used.

To the maximum extent allowed by law, the Union County Supervisor is hereby given the authority to refinance any existing debt of the County and to negotiate with any authorized lenders to reduce financing costs of the County, all with the ultimate goal of reducing the County's debt and financing costs. As required by law, any refinancing or new financing or debt arrangements which require County Council approval will be brought back before County Council for such approval by appropriate Council action.

### SECTION 5. FUNDING OF CONTRACT AGENCIES

All dependent boards, agencies, commissions, and organizations of the County, funded by these budgets shall be disbursed funds on a quarterly basis upon a letter of request to the County Supervisor any time after the beginning of the first month of the quarter. An audit report shall be presented to the County Supervisor, upon his request, within six months following the end of the respective fiscal year for each organization addressed by this Section. Any outside agency requesting funds from the County, must make their request for their project funding supported by financial projections and quotes, and must comply with these requirements.

### SECTION 6. SETTING OF MILLAGE RATES

The Union County Council shall, in conjunction with the Union County Auditor, in accordance with the law and constitution of the State of South Carolina, calculate and fix the amount of the millage necessary to support the appropriations herein made, with the exception of those appropriations and portions thereof supported by revenues other than property taxes, and shall advise the Auditor and Treasurer of Union County who shall levy and collect said millage, respectively, as hereby directed by the County Council.

SECTION 7. COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

All funds for County ordinary purchases and procurements shall be obligated in accordance with the County Code through the County Supervisor’s Office and will be disbursed by the Finance Department so as to provide for necessary auditing, unless specifically exempted by County Council in public session.

The County Supervisor is hereby authorized and directed to determine personnel that shall be bonded to safeguard County assets.

The County Supervisor is hereby authorized and directed to revise the county fee schedule(s) to match the revenues listed in this budget ordinance, for each fee addressed herein.

SECTION 8. AUTHORIZATIONS AND DISPOSITION OF GRANT FUNDS

All grants that are filed using the County of Union FIEN must be approved by Council. All State and Federal Grants will be administered, coordinated, and accounted for by the Union County Finance Department.

During the fiscal year 2026-27, the County may receive additional grant funds (including, without limitation, from FEMA, JEDA, the U.S. Department of Justice, USDA, and other federal, state, and local agencies, and, again without limitation, however such “grant” funds are denominated or called, including, without limitation, “grant funds”, “shared funds”, “forfeited funds”, etc., and, again without limitation, for automobiles, rolling stock, heavy equipment, courthouse renovation and refurbishment, detention center equipment and security system, and other County needs) which shall be expended in accordance with the terms of each grant, without the necessity of amending this fiscal year 2026-27 budget. In addition, Union County receives federal, state and local grants for specified purposes.

Union County is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants or other funds for which no local match is required or for which such funds are budgeted herein, in addition to all (not in lieu of) other authority elsewhere given, and in accordance with all other policies and directives of Union County and state and federal law. These “grants”, including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These “grants” are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this ordinance.

SECTION 9. DEPOSITS

All service charges, reimbursements, fees, fines, other funds received by county departments shall be deposited with the County Treasurer as soon as possible after collection; but in no case shall the time lapse between collection and deposit with the Treasurer exceed thirty (30) days. The Treasurer is authorized and directed to deposit all funds received into the appropriate interest-bearing accounts, and any surplus funds and all accumulative interest shall be deposited into the General Fund of Union County.

SECTION 10. SURPLUS FUNDS

Any surplus in the General Fund of the County or any moneys accruing therefrom shall be used as a contingency fund and shall be spent as authorized and directed by the Union County Council during the fiscal year addressed by this Ordinance, only. At the end of such fiscal year those funds shall be accounted for as addressed in the next succeeding Section. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 11 END OF FISCAL YEAR ACCOUNTING

All appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2026, as a part of the budgets authorized by this Ordinance, as are the obligated or encumbered monies previously identified and collected to fund such appropriations. No new revenues are identified or authorized by this Ordinance for such carryover appropriations, except as specifically identified as new appropriations in this Ordinance. All such carryover appropriations and revenues shall be specifically identified and accounted for as such on the budget books of the County maintained for the budgets authorized by this Ordinance. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the end of June 30, 2026, shall lapse and expire at that time, and the monies involved shall revert to the fund balance of the fund from which the respective appropriation originated. All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2027+6, shall lapse and expire at that time. All appropriations made by this Ordinance for which the funding monies have been obligated or encumbered by June 30, 2027 shall carry forward and be reappropriated by the next succeeding Union County Budget Ordinance, as shall the obligated or encumbered monies identified and collected therefor. Unobligated General Fund budgetary appropriations and monies received by County departments and existing without obligation at the close of the fiscal year addressed by this Ordinance shall revert to the General Fund or if in excess of \$500,000 may be transferred to the Capital Fund (Fund #502) of Union County to be accounted for as fund balance; no existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

County officials charged with the proper keeping and reporting of county accounts shall maintain both revenue and expenditure ledgers and under no circumstance, except in instances such as bona fide reimbursement, correction of accounting or overpayment errors, or authorized transfer of supplemental appropriations, shall credits, except those enumerated in this Ordinance, be recorded on appropriation and/or expenditure ledgers.

SECTION 12. FUND BALANCE POLICY

The County Council hereby declares any revenues remaining pursuant to Section 11, or otherwise legally available shall, up to \$500,000, be maintained as an unencumbered General Fund balance and amounts in excess of \$500,000 may be transferred to the Capital Fund (#502), provided the General Fund balance is at least 50% of general fund budgeted expenses. The amount of the unencumbered general fund balance shall be equal to at least sixty days of County general fund expenses for the budget year in question at all times.

SECTION 13. ADMINISTRATION, REPORTING, AND TRANSFERRING OF FUNDS

The County Supervisor, (or his written designee, to the extent authority to delegate by the Supervisor or the County Council is given by or not prohibited in the Union County Code of Ordinances), as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including, without limitation, the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. The County's Finance Department shall provide to the County Supervisor and the Supervisor shall provide to the County Council a monthly recap of total revenues and expenditures for funds that are currently included in the county's general ledger system with a year-end recap of all funds. The County Supervisor may, if he deems it in the best interest of the County and within the overall appropriations provided

by this ordinance, and consistent with all other applicable legal requirements, transfer funds or any portion thereof from and among any fund, department, activity, or purpose, and within any fund(s). The Supervisor shall report to the County Council monthly on all such transfers of \$5,000 and above, once received. County Council may transfer funds within any fund, department, activity, or purpose or among funds by normal Council action, subject to all other applicable legal requirements. All transfers authorized by this Section are subject to the overall appropriation limits of this Ordinance. Any appropriation, transfer, or reappropriation of any amount of funds in excess of the total appropriations made by this Ordinance shall be affected only by a supplemental appropriation of County Council, authorized by Union County Ordinance duly enacted by County Council. The County Supervisor, upon the advice of the County Attorney, is hereby authorized to settle all valid and legitimate legal actions and claims, existing and future, against the County not involving the Supervisor or any of his/her interests, family, or associated parties, and with which the Supervisor has no legal or ethical conflict, within the appropriation limits of this Ordinance, including up to a \$50,000 transfer to the General Fund from the unencumbered fund balance of the County for such purposes. The County Supervisor will report to County Council upon the successful completion of any such settlement.

#### SECTION 14. SPECIAL REVENUE FUNDS

The County has determined that it is advantageous to maintain the following Special Revenue Funds, and therefore authorizes their use by the County:

- #215 – Hospitality/Accommodations Tax Fund
- #301 – Economic Development Fund
- #327 – Economic Development Infrastructure Fund
- #502 – Capital Funds
- #714 – Multi-County Park Fund
- #795 – Alcohol and Drug Abuse

The use of these funds for appropriate expenditures, as determined by County Council, is hereby authorized and the funds are hereby appropriated for such uses, which must be specifically authorized by motion and majority approval of County Council. Funds were approved by County Council during the budget process as follows:

- \$50,000 from Fund 215 Hospitality/Accommodations Tax Fund for the Union County Fair Board

#### SECTION 15. PROJECTS

County Council, determined during the FY 2026 Budget process that the following projects should be considered and the necessary work done to pursue. Work has begun on each and the preliminary funding requirements determined. The source of funding proposals during this budget year, may be for the projects established as below:

- Timken Park Expansion
- Union County Court House Renovations

#### SECTION 16. DISBURSEMENT

The County Supervisor, based on financial conditions and cash-flow considerations, shall determine the proper rate of disbursement of the above-enumerated appropriations during the fiscal year.

## SECTION 17. RETIREMENT OF AUTOMOTIVE AND HEAVY EQUIPMENT

Unless otherwise directed by the County Supervisor, automotive and heavy equipment will be retired from service by any department receiving replacement equipment on a one for one basis as the replacement equipment is received. Retired equipment may be appropriately evaluated for reassignment or disposition by the County Supervisor or his designee.

## SECTION 18. TAX ANTICIPATION NOTES

As permitted by Article X, Section 14, of the Constitution of the State of South Carolina, 1895, as amended and Section 11-27-40, Code of Laws of South Carolina, 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes in the aggregate principal amount of not exceeding \$500,000 (the "TANS") in anticipation of the collection of taxes imposed and levied by this Ordinance. The TANS may be issued at any time or from time to time during the fiscal year beginning July 1, 2022 and ending June 30, 2023; shall be issued pursuant to a Resolution adopted by County Council; may be issued in bearer form or fully registered upon terms and conditions prescribed in such Resolution; shall be issued in the principal amounts, mature and bear interest as prescribed in such Resolution; and may be sold by negotiated or public sale upon such terms and conditions as County Council prescribes in the Resolution.

## SECTION 19. LEASE PURCHASE TRANSACTIONS

Pursuant to Section 4-9-10, Code of Laws of South Carolina, 1976, as amended (the "Code"), the County operates under the Council-Supervisor form of government and the County Council constitutes the governing body of the County. Section 4-9-30 of the Code empowers all counties to lease property and to make and execute contracts. There is a need for the County to finance the acquisition, by means of one or more lease purchase transactions (the "Lease Purchases"), of certain real property and permanent improvements (including, without limitation, structures, buildings, and fixtures) (collectively, the "Property and Improvements") and certain equipment (including, without limitation, vehicles, heavy equipment, replacement HVAC units) (collectively, the "Equipment") for the use of the County. In order to accomplish such acquisition, County Council hereby authorizes the County Supervisor to enter into one or more Lease Purchase Agreements (the "Agreements") with banks or other financial institutions or appropriate lending agencies, as shall be determined by the County Supervisor, in an aggregate principal amount not exceeding \$1,500,000. The Agreements may be entered into at any time or from time to time during the fiscal year beginning July 1, 2026 and ending June 30, 2027, and shall be subject to annual appropriation by County Council, as set forth in this Ordinance or other ordinances. Agreements for the Equipment will not constitute a "financing agreement" and the Equipment will not constitute an "asset" as such terms are defined in Section 11-27-110 of the Code, such that the amount of the Agreements will not be included in calculating the County's constitutional debt limit; and, the Agreements will be subject to such other terms and conditions as the County Supervisor agrees upon. County Council hereby determines that it is in the best interest of the County to acquire the real property, improvements, and equipment by entering into the Agreements. The Agreements will enable the County to purchase the real property, improvements, and equipment which will provide various services necessary for the proper functioning of the County.

Without further authorization, the Council hereby authorizes the County Supervisor to:

- (a) determine the respective principal amount of each Agreement, provided the aggregate principal amount of all Agreements shall not exceed \$1,500,000;
- (b) determine the items of Equipment or Property and Improvements, or both, to be acquired pursuant to the respective Agreements;
- (c) determine the payment schedules under each of the Agreements;
- (d) determine the rates of interest under the respective Agreements;
- (e) determine the terms relating to penalties, if any, for prepayment of each respective Agreement;
- (f) determine whether one or more of the Agreements shall be designated as a “qualified tax-exempt obligation” within the meaning of Section 265(b) of the Internal Revenue Code of 1986, as amended (the “Code”);
- (g) prepare or cause to be prepared a Request for Proposals containing such terms and provisions as deemed necessary or advisable for each Agreement;
- (h) determine the date and time for receipt of proposals under the respective Request for Proposals for each Agreement;
- (i) award the sale of each lease-purchase financing to the bidder or bidders submitting the proposal determined to be the most advantageous to the County in accordance with the terms of the applicable Request for Proposals; and
- (j) make changes to the quantity, cost or description of the Equipment or Property and Improvements set forth in the Request for Proposals.

To the extent that any Agreements are to be entered into on a federal tax-exempt basis, the County, as Lessee, agrees and covenants that it will comply with all applicable provisions of Section 103 and Sections 141-150 of the Internal Revenue Code of 1986, as amended (the “Code”), and any regulations promulgated thereunder, to maintain the exclusion from gross income for federal income tax purposes of the interest portion of the lease payments under the Agreements and will timely file Form 8038-G in accordance with the applicable regulations of the Internal Revenue Service for such Agreements.

In order to effect the provisions of this Section, during the fiscal year addressed by this ordinance, and in all future fiscal years, and in specific implementation of Section 6-1-320(B)(7) of the Code (the “Lease-Purchase Legislation”) in such years, and notwithstanding any other term or provision hereof, the County Supervisor is authorized and directed to create a lease-purchase fund of the County (the “Lease-Purchase Fund”), into which will be deposited all moneys and funds collected pursuant to this Section and to the Lease-Purchase legislation. The moneys and funds in the Lease-Purchase Fund shall always remain in that Fund until obligated and appropriated, and will not be transferred over into any other fund automatically, at the end of any given fiscal year or otherwise – and will only be transferred out of such Fund when so directed by Council by appropriation or other use, and always in accordance with the Code.

SECTION 20. FUNDING OF E-911 SERVICES

In order to provide all citizens of Union County with the best emergency dispatch services available and to fund those services in the most effective, efficient manner possible, the County Supervisor is hereby directed to collect, utilize, and apply all E-911 tariff funds available by current South Carolina law to the County's E-911 system.

SECTION 21. TRAVEL AND TRAINING REIMBURSEMENT

Elected officials, appointed officials (collectively “Officials”) and Employees will be reimbursed at the Federal Per Diem rates for mileage and for actual travel expense incurred while on official Union County business. Federal Per Diem Rates as provided by GSA for the location of the Union County business to be conducted will apply as the “cap” for all travel related expenses on a reimbursement basis for expenses incurred by the Officials or Employees as a result of completing the Union County business. To the extent that funds appropriated for such purposes are insufficient for all or part of the costs involved, prior written approval of the County Supervisor must be obtained prior to obligation of any of the funds – without such prior written approval reimbursement will be made only to the extent of funds previously appropriated for such purposes. The County has available a credit card that can be utilized for accommodation reservations for travel and training. Mileage for use of a personal vehicle will be reimbursed at the IRS rate, with the limitation of the IRS variable rate for employees that have access to a county vehicle. Meals, mileage and other travel costs should be paid by employee and filed for reimbursement within 14 days of the trip conclusion using the County “Travel & Training Reimbursement” form.

SECTION 22. REASONABLE ACCOMMODATION POLICY

Union County is a participant in the Federal Community Development Block Grant Program for the purpose of undertaking various important community and economic development activities throughout the County. The Community Development Block Grant Program requires a reasonable accommodations policy for Section 504 regulations. Union County, acting by and through the Union County Council, desires to comply with all necessary Grant requirements. Union County, acting by and through the Union County Council, is hereby willing to make reasonable accommodations for the known physical or mental impairments of an otherwise qualified participant, applicant or employee, providing it does not cause undue financial or administrative burden on the County or cause a fundamental alteration of the County’s program. Union County Council hereby recognizes that the policy created hereunder includes employees, applicants for employment, and the public when the public is involved in County activities. The Union County Supervisor, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary or appropriate in connection with this Policy.

SECTION 23. PERSONNEL ITEMS

The regular operating hours for County offices are to 8:30 a.m. to 5:00 p.m.

All employees shall be paid according the salary schedule adopted by County Council.

Neither the Supervisor nor any Department Head, may establish or fund a new permanent, full-time position without the knowledge and consent of the County Council. The appropriation of funds in this budget for the Land Use Coordinator position will become effective only upon the approval of a Land Use Ordinance and with the development of the position job description.

As reflected in the County personnel policies and current practice, all County employees are entitled to take thirteen (13) paid holidays per year as prescribed in the County personnel policies currently recognized by the County, all hereby authorized and approved, subject to the specific absence approval policies of the County.

The County in accordance with the personnel policies and current practice accrues and tracks “sick” hours for each employee which are available for use to compensate employees for time lost from work due to medical issues. This is intended to keep the employee whole for the regular scheduled work hours, and therefore should not be used with others hours to exceed the number of regularly scheduled hours in a 7-day working period for regular employees, 14-day for law enforcement personnel.

The County will pay employees for time worked over regular hours in lieu of compensatory time. Department Heads and Elected Officials must approve all hours worked over an employee’s regular schedule. Any hours worked over the employee’s regular schedule will be paid according to the Federal Labor Standards Act. Employees may choose to accrue comp time, up to the equivalent of two working weeks and must use said leave within 1 year, unless otherwise approved by the County.

The County has set forth the Annual (Vacation) and Sick Leave accruals as follows:

All Regular Full-Time employees will accrue annual leave after completion of a 90-day probationary period. After completion of the probationary period annual leave will begin to accrue based on the 2022 Annual Leave Accrual Schedule (Exhibit A), and the leave is useable at the time of accrual. Annual leave will accrue throughout the year. Any balance above 45 days will be forfeited on the last day of the calendar year. The Employees who separate from employment will be paid out on any unused annual leave balance up to 45 days.

All Regular Full-Time employees will accrue sick leave after the completion of a 90-day probationary period. After completion of the probationary period sick leave will begin to accrue based on the 2022 Sick Leave Accrual Schedule (Exhibit A), and the leave is useable at the time of accrual. Sick leave will accrue to a maximum of 90 days. Employees who separate employment will not be paid for unused sick leave. Employees retiring under the SC Retirement System will receive service credit for unused sick leave, as allowed by the South Carolina Public Employee Benefit Authority.

All other guidelines set forth in the County Personnel Manual concerning leave accruals will remain unchanged.

#### On-Call Policy

Any County Department requiring personnel to work in an “on-call” assignment shall establish a rotation schedule including all employees in the department qualified to handle “on-call” work. The employee assigned is required to be available during their assigned time, however they may exchange assignment slots with others if they can assure that the coverage is provided and the Department Head has been notified in advance and agreed to the schedule change. The employee that is on rotation for the scheduled period may be compensated at a specified “on-call” rate as allowable by the department’s budget. Any hours called out to work for an “on-call” assignment will be included on their bi-weekly time sheet and be paid in accordance with the Federal Labor Standards Act.

#### SECTION 24. COLLECTION OF DELINQUENT TAXES

Union County will collect delinquent property taxes of the County and other taxing entities of Union County whose property taxes Union County is charged with collecting and is authorized to collect, by and through the Delinquent Tax Collector of Union County (the “DTC”), who will be hired by and answer to the

County Supervisor, and be subject to all personnel policies and rules of Union County, and will serve under and in conjunction with the Union County Treasurer. In carrying out the duties of the office, the DTC will follow and comply with all parts and provisions of South Carolina law, as interpreted by and through the courts of the State, the revenue rulings and opinions of the Comptroller General of the State and the State Department of Revenue, and the opinions of the Attorney General of the State, including, without limitation:

The delinquent tax collection provisions of Title 12 of the South Carolina Code of Laws, 1976, as amended

Act 1034 of the 1962 Acts and Joint Resolutions of the State General Assembly, as applicable

Act 277 of the 1977 Acts and Joint Resolutions of the State General Assembly, as applicable

The opinion of the State Attorney General, directed to Oconee County, dated July 3, 2014

The opinion of the State Attorney General, directed to Beaufort County, dated November 9, 2012, all as to the collection of delinquent taxes, the application of penalties and interest, and the distribution and use of the taxes, penalties and interest collected by the DTC in Union County. Nothing contained herein is intended to, nor will be interpreted as conflicting with State law, in any regard – however where special legislation is applicable to Union County and is still effective, that special legislation will prevail and be applied over general law of the State, to the extent allowed by State law.

#### SECTION 25. ESTABLISHMENT AND IMPOSITION OF FEE SCHEDULE

With regard to the Municipal Detainees and Prisoners Fee, it is hereby directed that the County Supervisor determine and adjust such fee, as necessary, to help offset, proportionately the mandatory cost to the County of upgrading the detention center to meet state and federal standards.

#### SECTION 26. SEVERABILITY

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.

#### SECTION 27. EFFECTIVE DATE

This Ordinance shall become effective and enforced from and after July 1, 2026.

ADOPTED in meeting duly assembled this 16th day of June, 2026.

UNION COUNTY COUNCIL

\_\_\_\_\_  
Phillip Russell, Chairman

\_\_\_\_\_  
Danny Bright, District #1

\_\_\_\_\_  
John Glenn, District #2

\_\_\_\_\_  
David Sinclair, Vice Chair, District #3

\_\_\_\_\_  
Annie Smith, District #4

\_\_\_\_\_  
Carolyn Rutherford, District #5

\_\_\_\_\_  
John Flood, District #6

ATTEST:

\_\_\_\_\_  
Kindra W. Horne, Clerk to Council

First Reading:       April 14, 2026  
Second Reading:     May 12, 2026  
Third Reading:       June 16, 2026  
Public Hearing:       June 16, 2026

**COUNTY OF UNION  
PROJECTED REVENUES  
BUDGET FY 2027**

<u>CATEGORY</u>	<u>2026-2027 BUDGET PROJECTIONS</u>
TAXES	\$ 12,990,000.00
FILOTs	4,325,000.00
FINES	60,500.00
FEEs	566,000.00
STATE AND FEDERAL	2,045,097.00
OTHER	4,949,963.00
TRANSFERS IN	2,664,158.00
MILLAGE TRANSFER FROM DEBT MILLAGE	<u>300,000.00</u>
 TOTAL PROJECTED REVENUE	 <u>\$ 27,900,718.00</u>

UNION COUNTY  
2026-2027 BUDGET  
GENERAL FUND APPROPRIATIONS

	<u>Recommended Appropriation</u>
1101-411 Supervisor, Council, Finance and HR	1,129,918
1102-411 IT	455,159
1103-411 Development Board	357,813
1104-411 Community Development	115,503
1105-411 Tourism	205,186
1106-411 Fire Service	363,400
1201-412 Magistrate	553,084
1202-412 Probate Judge	199,502
1203-412 Circuit Court	163,623
1204-412 Public Defender	170,313
1205-412 Solicitor's Office	799,099
1220-412 Clerk of Court	864,352
1401-414 Voter Registration/Election Commission	236,346
1501-415 County Attorney	45,585
1505-415 Building Inspector	202,000
1510-415 Tax Assessor	326,749
1511-415 Delinquent Tax Office	197,464
1520-415 Treasurer's Office	363,733
1525-415 Auditor's Office	317,262
1910-419 Building Superintendent	359,718
1990-419 Non-Departmental	3,055,597
2101-421 Sheriff's Office	4,423,813
2105-421 Code Enforcement	275,292
2110-421 Animal Control	201,446
2190-421 Coroner	198,607
2320-423 Detention Center	3,668,726
2901-429 E-911 & Communications	1,531,602
2902-429 Emergency Services	201,132
3101-431 County Maintenance	1,008,162
3102-431 Equipment Shop	630,864
4101-441 Health Department	36,300
4110-441 Department of Social Services	49,000
4120-441 Veteran's Affairs	126,512
4150-441 Alcohol and Drug Abuse	174,000
4190-441 Victims' Advocate	105,813
5110-451 Stadium	69,225
6101-461 Recycling	553,275
7101-419 Airport	210,328
8101-451 Parks and Recreation	858,788
9101-441 Emergency Medical Services	3,089,774
<b>TOTAL</b>	<b>\$ 27,894,065</b>
Remainder to General Fund Balance	6,653
<b>Total Appropriations</b>	<b><u>\$ 27,900,718.00</u></b>

Monthly Update Report from Finance for May 2026 Council Meeting:

- Financials were included in Council packets for the 10th month period ending April 30, 2026 (83.33% of the year).
- Revenues for YTD are comparable with the amounts received in the prior year.
- Expenditures are 76.03%, which is on target from time-line standpoint. Routine expenditures over-all are less than the percentage, as significant annual insurance and maintenance contract payments are paid in July when the terms begin. This is offset to some degree due the month lag in routine utility-type billings paid during the 13<sup>th</sup> month of the fiscal year.
- Quarterly Grant update reports are up-to date as of April.
- The FY 2025 audit work is complete.
- Work is proceeding on the 2026-2027 budget process.

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3%		%-AGE OF
		BUDGET	4/30/2026	VARIANCE	BUDGET
			ACTUAL		
<b>REVENUES</b>					
<b>TAXES</b>					
REAL ESTATE TAXES	101-0000-301-0000	8,665,000.00	6,204,910.50	2,460,089.50	71.61%
VEHICLE TAXES	101-0000-302-0000	1,440,000.00	1,061,877.16	378,122.84	73.74%
FILOT - COUNTY OPERATIONS	101-0000-302-0000	4,325,000.00		4,325,000.00	0.00%
WATERCRAFT	101-0000-302-0000	50,000.00	36,705.92	13,294.08	73.41%
LOST TAX	101-0000-302-0000	2,500,000.00		2,500,000.00	0.00%
		<u>16,980,000.00</u>	<u>7,303,493.58</u>	<u>9,676,506.42</u>	<u>43.01%</u>
<b>FINES</b>					
MAGISTRATE	101-0000-311-0000	93,500.00	52,760.22	40,739.78	56.43%
CLERK OF COURT - GEN SESSIONS	101-0000-312-0000	1,500.00	519.49	980.51	34.63%
NSF-MAG FINE	101-0000-313-0000	-	-	-	#DIV/0!
REVENUE	101-0000-318-0000	-	-	-	#DIV/0!
COC-BOND ESTREATMENT	101-0000-322-0000	-	-	-	#DIV/0!
		<u>95,000.00</u>	<u>53,279.71</u>	<u>41,720.29</u>	<u>56.08%</u>
<b>FEES</b>					
MAGISTRATE - CIVIL COSTS	101-0000-323-1000	50,000.00	42,010.00	7,990.00	84.02%
TAX ASSESSOR FEES	101-0000-323-1100			-	#DIV/0!
CLERK OF COURT FEES	101-0000-323-1300	170,000.00	150,635.11	19,364.89	88.61%
CLERK OF COURT COLL FEES	101-0000-323-1400	5,000.00	6,779.33	(1,779.33)	135.59%
PROBATE JUDGE FEES	101-0000-323-2000	35,000.00	28,992.63	6,007.37	82.84%
DEL TAX COLLECTION FEES	101-0000-323-2500	-	(11,265.00)	11,265.00	#DIV/0!
WORTHLESS CHECK FEES-SOL	101-0000-323-2600	-	41.00	(41.00)	#DIV/0!
CITY CODE ENFORCEMENT	101-0000-323-3800			-	#DIV/0!
CITY ANIMAL CONTROL	101-0000-323-3900	31,000.00	31,000.00	-	100.00%
ANIMAL CONTROL	101-0000-323-4000	-	6,005.00	(6,005.00)	#DIV/0!
ANIMAL SHELTER DONATION	101-0000-323-4200		110.00	(110.00)	#DIV/0!
SPAY/NEUTER PROGRAM	101-0000-323-4400		-	-	#DIV/0!
JAIL FEES	101-0000-323-7100	-	-	-	#DIV/0!
BAD CHECK FEES	101-0000-323-7500		35.00	(35.00)	#DIV/0!
SHERIFF FEES	101-0000-323-7600	5,000.00	4,477.00	523.00	89.54%
FAMILY COURT COST	101-0000-323-7800	70,000.00	52,158.58	17,841.42	74.51%
BUILDING PERMITS	101-0000-323-8000	55,000.00	276,558.50	(221,558.50)	502.83%
VEHICLE DECAL FEE		-		-	#DIV/0!
LOCAL ASSESSMENT FEES	101-0000-323-9000		222.39	(222.39)	#DIV/0!
TAX DATA FEES	101-0000-323-9500		500.00	(500.00)	#DIV/0!
CC & IP FEES	101-0000-323-9600	15,000.00	(7,850.97)	22,850.97	-52.34%
		<u>436,000.00</u>	<u>580,408.57</u>	<u>(144,408.57)</u>	<u>133.12%</u>
<b>STATE &amp; FEDERAL</b>					
MERCHANTS INVENTORY TAX	101-0000-331-1000	55,000.00	41,095.59	13,904.41	74.72%
STATE SHARED TAXES	101-0000-331-1100	1,175,000.00	1,273,252.29	(98,252.29)	108.36%
NATIONAL FOREST FUND	101-0000-331-1200	100,000.00	190,606.18	(90,606.18)	190.61%
VOTERS REGISTRATION	101-0000-331-1300	7,500.00	18,000.00	(10,500.00)	240.00%
SOL OFFICE-PUBLIC DEF SAL	101-0000-331-1500			-	#DIV/0!
ASST SOLICITOR'S SALARY	101-0000-331-1600			-	#DIV/0!
VETERAN'S AFFAIRS	101-0000-331-1700	5,700.00	6,333.60	(633.60)	111.12%
DEPT OF SOCIAL SERVICES	101-0000-331-1800	15,000.00	12,885.91	2,114.09	85.91%
ACCOMMODATIONS TAX - STATE	101-0000-331-1900	250,000.00	182,310.90	67,689.10	72.92%
EMERGENCY SERVICES	101-0000-331-2000	35,000.00	-	35,000.00	0.00%
CARNEGIE LIBRARY - STATE	101-0000-331-2400		(3,389.56)	3,389.56	#DIV/0!
CARNEGIE LIBRARY - FEDERAL	101-0000-331-2500			-	#DIV/0!
PILT PROGRAM	101-0000-331-2700			-	#DIV/0!
POLLWORKERS	101-0000-331-3100	-	-	-	#DIV/0!
UNCLAIMED PROPERTY-STATE	101-0000-331-3200			-	#DIV/0!
RURAL CO STABILIZATION	101-0000-331-3200	387,097.00	387,096.76	0.24	100.00%
		<u>2,030,297.00</u>	<u>2,108,191.67</u>	<u>(77,894.67)</u>	<u>103.84%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>OTHER</b>					
RECREATION DEPARTMENT	101-0000-351-1000	10,000.00	1,015.00	8,985.00	10.15%
RENT - AIRPORT HANGARS	101-0000-351-6000	40,000.00	27,200.00	12,800.00	68.00%
TRANS FUNDS - LOCAL HOSP/ACCOM	101-0000-351-8000			-	#DIV/0!
TRANSFER IN (LOST)	101-0000-380-0000	935,000.00	310,754.40	624,245.60	33.24%
SUBSCRIBER BILLING	101-0000-380-1000	80,000.00	37,925.36	42,074.64	47.41%
TOURISM	101-0000-380-1100		-	-	#DIV/0!
VICTIM'S ADVOCATE	101-0000-380-1200		-	-	#DIV/0!
COC-TITLE IV-D	101-0000-380-1300		-	-	#DIV/0!
POLLWORKERS	101-0000-380-1400		-	-	#DIV/0!
ALCOHOL & DRUG ABUSE	101-0000-380-1500	801,688.00	413,854.66	387,833.34	51.62%
SOLICITOR'S OFFICE	101-0000-380-1600	350,000.00	-	350,000.00	0.00%
COMMUNITY DEV	101-0000-380-1700		87,807.84	(87,807.84)	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-380-1800	290,000.00	85,608.83	204,391.17	29.52%
SCORF SALARIES & FRINGES	101-0000-380-2000		114,772.29		
ALCOHOL & DRUG EXPENSES	101-0000-380-2500		95,266.76	(95,266.76)	#DIV/0!
VICTIM'S ADVOCATE EXPENSES	101-0000-380-2600		-	-	#DIV/0!
TRANSFER IN - TITLVE IV SMALL	101-0000-380-2700		14,176.59	(14,176.59)	#DIV/0!
TRANSFER - CORONER FUNDS			-	-	#DIV/0!
ECONOMIC DEVELOPMENT(OPERATIONS)		120,000.00	-	120,000.00	0.00%
TRANSFER FROM TITLE I FUNDING			-	-	#DIV/0!
TRANSFER FROM COMMUNITY DEVELOPMENT			-	-	#DIV/0!
ECONOMIC DEVELOPMENT(SPECIAL)			-	-	#DIV/0!
TRANSFER TUITION ASSISTANCE		75,000.00		75,000.00	0.00%
TRANSFER FROM ELECTRONIC MONITORING			-	-	#DIV/0!
REIMBURSEMENTS	VARIOUS		-	-	#DIV/0!
COMMISSION-VENDING MACH	101-0000-391-0100		-	-	#DIV/0!
STADIUM	101-0000-391-0200	75,000.00	78,073.82	(3,073.82)	104.10%
TAX NOTICE AMOUNT	101-0000-391-0300	3,000.00	3,631.01	(631.01)	121.03%
INTEREST INCOME	101-0000-391-0400	1,250,000.00	1,178,624.73	71,375.27	94.29%
MISCELLANEOUS	101-0000-391-0600	200.00	188,596.99	(188,396.99)	94298.50%
RENT OF TOWER	101-0000-391-0800	43,000.00	30,743.42	12,256.58	71.50%
FRANCHISE FEES	101-0000-391-1200	75,000.00	68,183.33	6,816.67	90.91%
AUCTION PROCEEDS	101-0000-391-1300	25,000.00	48,369.86	(23,369.86)	193.48%
CHRISTMAS PARTY DONATIONS	101-0000-391-1500		-	-	#DIV/0!
INTEREST - CO OPER PROVIDENT	101-0000-391-1600	15,000.00	7,486.02	7,513.98	49.91%
TIMKEN SPORT COMPLEX REVENUE	101-0000-391-1800	125,000.00	175,000.00	(50,000.00)	140.00%
LANDFILL HOST FEES	101-0000-391-2000	2,250,000.00	5,680,644.83	(3,430,644.83)	252.47%
WORKERS COMP SALARY REIMB	101-0000-391-2100		-	-	#DIV/0!
GEN ELECTION-CITY & SCHOOL	101-0000-391-2700	-	-	-	#DIV/0!
REIMBURSEMENT FROM INSURANCE	101-0000-391-3300		221,180.30	(221,180.30)	#DIV/0!
COMMUNICATIONS	101-0000-391-3400	-	-	-	#DIV/0!
RESTITUTION	101-0000-391-4000		625.02	(625.02)	#DIV/0!
SALE OF SCRAP METAL	101-0000-391-4400	25,000.00	31,335.49	(6,335.49)	125.34%
SALE OF COUNTY PROPERTY	101-0000-391-4600		-	-	#DIV/0!
SALE OF RECYCLE PRODUCTS	101-0000-391-4600		-	-	#DIV/0!
LITTER GRANT FROM REPUBLIC	101-0000-391-5800		-	-	#DIV/0!
REIMBURSEMENT TAX NOTICE POSTINGS	101-0000-391-5400		-	-	#DIV/0!
OTHER INCOME	101-0000-391-5500		3,182.62	(3,182.62)	#DIV/0!
EMS OTHER INCOME	101-0000-391-5550		-	-	#DIV/0!
EMS TAX LEVY - VEHICLE	101-0000-391-5610		174,971.62	(174,971.62)	#DIV/0!
EMS TAX LEVY - R/E	101-0000-391-5620		1,088,842.34	(1,088,842.34)	#DIV/0!
EMS TAX LEVY - WATERCRAFT	101-0000-391-5640		5,447.22	(5,447.22)	#DIV/0!
EMS COLLECTIONS	101-0000-391-5700	1,000,000.00	968,773.38	31,226.62	96.88%
PHONE COMSRY	101-0000-391-6300		-	-	#DIV/0!
WHY TRY GRANT-ADA	101-0000-391-6400		-	-	#DIV/0!
WKR'S COMP REIMBU	101-0000-391-6500		11,409.82	(11,409.82)	#DIV/0!
ECHO GRANT-ADA	101-0000-391-6600		-	-	#DIV/0!
LANDFILL DONATION-CKFD	101-0000-391-6700	25,000.00	6,250.00	18,750.00	25.00%
SALE - RECYCLED CARDBOARD	101-0000-391-6800	4,000.00	1,889.48	2,110.52	47.24%
LOCAL OPTION SALES TAX	101-0000-391-7100		-	-	#DIV/0!
BREC CAPITAL CREDIT	101-0000-391-7200		-	-	#DIV/0!
FD LOAN REPAYMENTS	101-0000-391-7900		-	-	#DIV/0!
STATE CR-EM/ER RETIREMENT	101-0000-391-8000	72,963.00	-	72,963.00	0.00%
MED/EDUC BLDG	101-0000-391-8100		-	-	#DIV/0!
CITY GRANT TO DEV BOARD	101-0000-391-8600		-	-	#DIV/0!
FIREWORKS	101-0000-391-7500/9100		-	-	#DIV/0!
SCHOOL RESOURCE OFFICER (NEW)	101-0000-391-9600	125,000.00	146,721.32	(21,721.32)	117.38%
SHP-COST POOL REFUND	101-0000-391-9000		-	-	#DIV/0!
LEASE INCOME-MYCOWORKS	101-0000-391-9700		-	-	#DIV/0!
		<u>7,814,851.00</u>	<u>11,308,364.35</u>	<u>(3,493,513.35)</u>	<u>144.70%</u>
<b>TOTAL</b>		<b>27,356,148.00</b>	<b>21,353,737.88</b>	<b>6,002,410.12</b>	<b>78.06%</b>

UNION COUNTY SC  
 BUDGET TO ACTUAL VARIANCE

	2025-2026 BUDGET	83.3% 4/30/2026 ACTUAL	VARIANCE	%-AGE OF BUDGET
COUNTY GENERAL FUND	-		-	#DIV/0!
TRANSFER FROM SPECIAL REVENUE	54,000.00		54,000.00	0.00%
PROCEEDS FROM CAPITAL LEASE			-	#DIV/0!
MILLAGE INCREASE			-	#DIV/0!
	54,000.00	-	54,000.00	0.00%
<b>GRAND TOTAL</b>	<b>27,410,148.00</b>	<b>21,353,737.88</b>	<b>6,056,410.12</b>	<b>77.90%</b>
	-	-		

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>EXPENDITURES</b>					
<b>SUPERVISOR, COUNCIL, FINANCE &amp; HR</b>					
SALARIES	101-1101-411-11-50	499,953.00	413,530.95	86,422.05	82.71%
INSURANCE	101-1101-411-44-01	87,735.00	69,651.88	18,083.12	79.39%
SOCIAL SECURITY	101-1101-411-44-02	38,247.00	30,330.46	7,916.54	79.30%
RETIREMENT	101-1101-411-44-04	95,475.00	79,014.90	16,460.10	82.76%
WORKERS COMPENSATION	101-1101-411-44-06	5,705.00	6,595.06	(890.06)	115.60%
UTILITIES	101-1101-411-40-01	20,000.00	17,508.88	2,491.12	87.54%
PROFESSIONAL SERVICES	101-1101-411-47-02	100,000.00	104,373.97	(4,373.97)	104.37%
MEMBERSHIPS & SUBSCRIPTIONS	101-1101-411-50-25	800.00	967.00	(167.00)	120.88%
COMMUNICATIONS	101-1101-411-53-01	14,000.00	14,846.30	(846.30)	106.05%
TRAINING	101-1101-411-58-05	12,000.00	11,538.12	461.88	96.15%
PRINTING & OFFICE SUPPLIES	101-1101-411-61-01	12,000.00	8,735.19	3,264.81	72.79%
POSTAGE METER RENT & POSTAGE	101-1101-411-61-06	5,000.00	-	5,000.00	0.00%
LEASE & COPIES	101-1101-411-66-03	14,000.00	14,540.38	(540.38)	103.86%
		<u>904,915.00</u>	<u>771,633.09</u>	<u>133,281.91</u>	<u>85.27%</u>
<b>IT</b>					
SALARIES	101-1102-411-11-50	54,452.00	45,931.26	8,520.74	84.35%
INSURANCE	101-1102-411-44-01	7,375.00	5,954.52	1,420.48	80.74%
SOCIAL SECURITY	101-1102-411-44-02	4,166.00	3,417.83	748.17	82.04%
RETIREMENT	101-1102-411-44-04	1,107.00	8,524.80	(7,417.80)	770.08%
WORKERS COMPENSATION	101-1102-411-44-06	616.00	519.11	96.89	84.27%
MAINTENANCE CONTRACTS	101-1102-411-47-01	10,000.00	250.00	9,750.00	2.50%
PROFESSIONAL SERVICES	101-1102-411-47-02	195,000.00	230,644.68	(35,644.68)	118.28%
COMMUNICATIONS	101-1102-411-53-01	5,200.00	3,886.36	1,313.64	74.74%
DATA PROCESSING TRAINING	101-1102-411-58-06	2,000.00	-	2,000.00	0.00%
COMPUTER EQUIP/SERVERS	101-1102-411-66-13	40,000.00	19,507.87	20,492.13	48.77%
SECURITY/SLED-DSS	101-1102-411-66-15	20,000.00	16,144.13	3,855.87	80.72%
SOFTWARE/LICENSES	101-1102-411-66-16	5,000.00	4,467.13	532.87	89.34%
NETWORK EQUIP/UPGRADE	101-1102-411-66-17	-	-	-	#DIV/0!
		<u>344,916.00</u>	<u>339,247.69</u>	<u>5,668.31</u>	<u>98.36%</u>
<b>DEVELOPMENT BOARD</b>					
SALARIES	101-1103-411-11-50	169,593.00	143,207.45	26,385.55	84.44%
INSURANCE	101-1103-411-44-01	14,750.00	11,909.04	2,840.96	80.74%
SOCIAL SECURITY	101-1103-411-44-02	12,974.00	10,732.22	2,241.78	82.72%
RETIREMENT	101-1103-411-44-04	31,477.00	26,579.30	4,897.70	84.44%
WORKERS COMPENSATION	101-1103-411-44-06	4,664.00	3,938.27	725.73	84.44%
UTILITIES	101-1103-411-40-01	5,000.00	5,369.44	(369.44)	107.39%
PROFESSIONAL SERVICES	101-1103-411-47-02	15,000.00	10,971.65	4,028.35	73.14%
MEMBERSHIPS & SUBSCRIPTIONS	101-1103-411-50-10	16,000.00	14,615.00	1,385.00	91.34%
TRAINING & TRAVEL	101-1103-411-58-05	8,000.00	3,680.63	4,319.37	46.01%
PRINTING & OFFICE SUPPLIES	101-1103-411-61-01	4,000.00	3,192.12	807.88	79.80%
VEHICLE OPERATION & MAINTENANCE	101-1103-411-65-01	1,000.00	183.31	816.69	18.33%
CAPITAL EXPENDITURES	101-1103-411-66-01	-	-	-	#DIV/0!
LEASE & MAINTENANCE	101-1103-411-66-04	5,000.00	1,245.50	3,754.50	24.91%
INDUSTRIAL PARKS	101-1103-411-67-01	30,000.00	17,309.67	12,690.33	57.70%
MARKETING	101-1103-411-67-02	25,000.00	18,837.87	6,162.13	75.35%
GRANT EXPENDITURES	101-1103-411-67-03	-	-	-	#DIV/0!
OPERATIONAL CONTINGENCY FUND	101-1103-411-75-02	2,000.00	-	2,000.00	0.00%
		<u>344,458.00</u>	<u>271,771.47</u>	<u>72,686.53</u>	<u>78.90%</u>
<b>COMMUNITY DEVELOPMENT</b>					
SALARIES	101-1104-411-11-50	70,737.00	59,731.31	11,005.69	84.44%
INSURANCE	101-1104-411-44-01	7,375.00	11,037.16	(3,662.16)	149.66%
SOCIAL SECURITY	101-1104-411-44-02	5,412.00	4,310.56	1,101.44	79.65%
RETIREMENT	101-1104-411-44-04	13,129.00	11,086.15	2,042.85	84.44%
WORKERS COMPENSATION	101-1104-411-44-06	1,946.00	1,642.66	303.34	84.41%
MEMBERSHIPS & SUBSCRIPTIONS	101-1104-411-50-25	35.00	-	35.00	0.00%
COMMUNICATIONS	101-1104-411-53-01	500.00	402.15	97.85	80.43%
TRAINING & TRAVEL	101-1104-411-58-06	3,485.00	890.03	2,594.97	25.54%
PRINTING & OFFICE SUPPLIES	101-1104-411-61-01	1,578.00	243.12	1,334.88	15.41%
MARKETING	101-1104-411-67-02	1,090.00	-	1,090.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1104-411-75-02	1,000.00	-	1,000.00	0.00%
		<u>106,287.00</u>	<u>89,343.14</u>	<u>16,943.86</u>	<u>84.06%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>TOURISM</b>					
SALARIES	101-1105-411-11-50	54,807.00	47,068.60	7,738.40	85.88%
INSURANCE	101-1105-411-44-01	15,245.00	12,312.32	2,932.68	80.76%
SOCIAL SECURITY	101-1105-411-44-02	4,193.00	3,329.77	863.23	79.41%
RETIREMENT	101-1105-411-44-04	10,173.00	8,735.85	1,437.15	85.87%
WORKERS COMPENSATION	101-1105-411-44-06	1,508.00	1,287.25	220.75	85.36%
UTILITIES	101-1105-411-40-01	7,200.00	3,852.15	3,347.85	53.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-1105-411-50-25	14,000.00	400.00	13,600.00	2.86%
COMMUNICATIONS	101-1105-411-53-01	4,000.00	2,920.60	1,079.40	73.02%
ADVERTISING	101-1105-411-54-01	3,000.00	-	3,000.00	0.00%
TRAINING & TRAVEL	101-1105-411-58-06	3,000.00	3,972.06	(972.06)	132.40%
PRINTING & OFFICE SUPPLIES	101-1105-411-61-01	1,000.00	636.61	363.39	63.66%
POSTAGE	101-1105-411-61-07	100.00	-	100.00	0.00%
OPERATIONAL CONTINGENCY FUND	101-1105-411-75-02	4,000.00	1,248.85	2,751.15	31.22%
EVENTS	101-1105-411-75-12	92,500.00	36,517.85	55,982.15	39.48%
WEB HOSTING	101-1105-411-75-13	3,000.00	2,115.00	885.00	70.50%
		<u>217,726.00</u>	<u>124,396.91</u>	<u>93,329.09</u>	<u>57.13%</u>
<b>FIRE SREVICE</b>					
WORKERS COMPENSATION	101-1106-411-44-06	5,000.00	-	5,000.00	0.00%
MAINTENANCE CONTRACTS	101-1106-411-47-01	65,000.00	65,000.00	-	
VOLUNTEER FIREMAN'S INSURANCE	101-1106-411-54-25	18,500.00	8,269.15	10,230.85	44.70%
TOWER RENTAL	101-1106-411-66-02	115,000.00	93,741.25	21,258.75	81.51%
MISCELLANEOUS	101-1106-411-75-05	12,400.00	12,400.00	-	100.00%
		<u>215,900.00</u>	<u>179,410.40</u>	<u>36,489.60</u>	<u>83.10%</u>
<b>MAGISTRATE</b>					
SALARIES	101-1201-412-11-50	286,727.00	243,485.89	43,241.11	84.92%
SALARIES - SECURITY	101-1201-412-11-61	32,136.00	25,360.20	6,775.80	78.92%
INSURANCE	101-1201-412-44-01	92,323.00	74,543.00	17,780.00	80.74%
SOCIAL SECURITY	101-1201-412-44-02	24,393.00	20,244.48	4,148.52	82.99%
RETIREMENT	101-1201-412-44-04	62,716.00	55,851.81	6,864.19	89.06%
WORKERS COMPENSATION	101-1201-412-44-06	8,051.00	6,688.01	1,362.99	83.07%
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	661.33	338.67	66.13%
COMMUNICATIONS	101-1201-412-53-01	500.00	350.00	150.00	70.00%
JURY PAY	101-1201-412-54-10	15,000.00	12,838.70	2,161.30	85.59%
APPEALS	101-1201-412-54-15	1,500.00	-	1,500.00	0.00%
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	4,075.42	3,624.58	52.93%
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	4,419.03	2,330.97	65.47%
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	1,285.50	214.50	85.70%
LEASES & COPIES	101-1201-412-66-03	700.00	567.18	132.82	81.03%
		<u>540,996.00</u>	<u>450,370.55</u>	<u>90,625.45</u>	<u>83.25%</u>
<b>PROBATE JUDGE</b>					
SALARIES	101-1202-412-11-50	122,602.00	99,170.88	23,431.12	80.89%
INSURANCE	101-1202-412-44-01	14,750.00	11,909.04	2,840.96	80.74%
SOCIAL SECURITY	101-1202-412-44-02	9,379.00	8,555.48	823.52	91.22%
RETIREMENT	101-1202-412-44-04	24,510.00	22,974.09	1,535.91	93.73%
WORKERS COMPENSATION	101-1202-412-44-06	1,978.00	354.02	1,623.98	17.90%
MAINTENANCE CONTRACTS	101-1202-412-47-01	3,450.00	4,062.74	(612.74)	117.76%
TRAINING	101-1202-412-58-05	3,800.00	1,484.15	2,315.85	39.06%
PRINTING & OFFICE SUPPLIES	101-1202-412-61-01	3,500.00	2,783.67	716.33	79.53%
LEASES & COPIES	101-1202-412-66-03	2,000.00	1,438.19	561.81	71.91%
		<u>185,969.00</u>	<u>152,732.26</u>	<u>33,236.74</u>	<u>82.13%</u>
<b>CIRCUIT COURT</b>					
SALARIES	101-1203-412-11-50	72,677.00	53,982.24	18,694.76	74.28%
SOCIAL SECURITY	101-1203-412-44-02	5,560.00	4,129.61	1,430.39	74.27%
RETIREMENT	101-1203-412-44-04	13,489.00	10,037.09	3,451.91	74.41%
WORKERS COMPENSATION	101-1203-412-44-06	2,515.00	1,860.05	654.95	73.96%
MISCELLANEOUS	101-1203-412-75-05	42,500.00	17,772.75	24,727.25	41.82%
		<u>136,741.00</u>	<u>87,781.74</u>	<u>48,959.26</u>	<u>64.20%</u>
<b>PUBLIC DEFENDER</b>					
MISCELLANEOUS	101-1204-412-75-05	170,313.00	170,313.00	-	100.00%
		<u>170,313.00</u>	<u>170,313.00</u>	<u>-</u>	<u>100.00%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>SOLICITOR'S OFFICE</b>					
SALARIES	101-1205-412-11-50	554,409.00	468,616.38	85,792.62	84.53%
INSURANCE	101-1205-412-44-01	61,854.00	49,796.68	12,057.32	80.51%
SOCIAL SECURITY	101-1205-412-44-02	42,107.00	34,924.46	7,182.54	82.94%
RETIREMENT	101-1205-412-44-04	104,112.00	87,962.81	16,149.19	84.49%
WORKERS COMPENSATION	101-1205-412-44-06	4,292.00	3,638.70	653.30	84.78%
SERVICE CONTRACTS	101-1205-412-47-08	1,000.00	512.44	487.56	51.24%
TRAVEL	101-1205-412-58-01	1,000.00	705.73	294.27	70.57%
TRAINING	101-1205-412-58-05	900.00	478.98	421.02	53.22%
PRINTING & OFFICE SUPPLIES	101-1205-412-61-01	2,500.00	1,372.86	1,127.14	54.91%
		<u>772,174.00</u>	<u>648,009.04</u>	<u>124,164.96</u>	<u>83.92%</u>
<b>CLERK OF COURT</b>					
SALARIES	101-1220-412-11-50	405,529.00	319,817.80	85,711.20	78.86%
SALARIES - TITLE IV-D LARGE	101-1220-412-11-60		1,259.68	(1,259.68)	#DIV/0!
SALARIES - TITLE IV-D SMALL	101-1220-412-11-66	16,537.00	11,205.05	5,331.95	67.76%
INSURANCE	101-1220-412-44-01	71,479.00	51,015.48	20,463.52	71.37%
SOCIAL SECURITY	101-1220-412-44-02	32,288.00	25,632.99	6,655.01	79.39%
RETIREMENT	101-1220-412-44-04	78,336.00	64,455.75	13,880.25	82.28%
WORKERS COMPENSATION	101-1220-412-44-06	2,852.00	2,700.97	151.03	94.70%
UTILITIES	101-1220-412-40-01	55,000.00	49,795.96	5,204.04	90.54%
MAINTENANCE CONTRACTS	101-1220-412-47-01	52,000.00	50,659.49	1,340.51	97.42%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1220-412-47-04	3,961.00	3,377.44	583.56	85.27%
MEMBERSHIPS & SUBSCRIPTIONS	101-1220-412-50-25	400.00	275.00	125.00	68.75%
COMMUNICATIONS	101-1220-412-53-01	75,000.00	63,224.38	11,775.62	84.30%
TRAINING	101-1220-412-58-05	5,000.00	4,918.85	81.15	98.38%
PRINTING & OFFICE SUPPLIES	101-1220-412-61-01	8,000.00	3,645.23	4,354.77	45.57%
BOOK IMPROVEMENTS (RESTORATION)	101-1220-412-61-05	12,000.00	1,968.65	10,031.35	16.41%
POSTAGE METER RENT & POSTAGE	101-1220-412-61-06	20,000.00	6,452.34	13,547.66	32.26%
LEASES & COPIES	101-1220-412-66-03	12,000.00	9,214.93	2,785.07	76.79%
		<u>850,382.00</u>	<u>669,619.99</u>	<u>180,762.01</u>	<u>78.74%</u>
<b>VOTER REGISTRATION/ELECTION COMM</b>					
SALARIES	101-1401-414-11-50	109,935.00	74,782.54	35,152.46	68.02%
SALARIES - POLLWORKERS	101-1401-414-11-62	7,500.00	-	7,500.00	0.00%
INSURANCE	101-1401-414-44-01	19,854.00	16,027.40	3,826.60	80.73%
SOCIAL SECURITY	101-1401-414-44-02	8,411.00	5,437.41	2,973.59	64.65%
RETIREMENT	101-1401-414-44-04	20,510.00	13,968.90	6,541.10	68.11%
WORKERS COMPENSATION	101-1401-414-44-06	590.00	231.35	358.65	39.21%
MAINTENANCE CONTRACTS	101-1401-414-47-01	31,800.00	19,318.30	12,481.70	60.75%
DUES	101-1401-414-50-02	450.00	400.00	50.00	88.89%
GENERAL ELECTION EXPENSE	101-1401-414-54-30	8,000.00	36.25	7,963.75	0.45%
TRAVEL	101-1401-414-58-01	1,200.00	396.00	804.00	33.00%
TRAINING	101-1401-414-58-05	900.00	500.00	400.00	55.56%
PRINTING & OFFICE SUPPLIES	101-1401-414-61-01	7,075.00	2,781.83	4,293.17	39.32%
POSTAGE	101-1401-414-61-06	500.00	-	500.00	0.00%
MACHINERY & EQUIPMENT REPAIR	101-1401-414-65-02	1,700.00	-	1,700.00	0.00%
LEASE & COPIES	101-1401-414-66-03	1,750.00	1,141.36	608.64	65.22%
		<u>220,175.00</u>	<u>135,021.34</u>	<u>85,153.66</u>	<u>61.32%</u>
<b>COUNTY ATTORNEY</b>					
SALARIES	101-1501-415-11-50	34,177.00	28,879.84	5,297.16	84.50%
SOCIAL SECURITY	101-1501-415-44-02	2,615.00	2,209.37	405.63	84.49%
RETIREMENT	101-1501-415-44-04	6,344.00	5,360.03	983.97	84.49%
WORKERS COMPENSATION	101-1501-415-44-06	127.00	106.80	20.20	84.09%
TRAINING	101-1501-415-58-05	250.00	-	250.00	0.00%
		<u>43,513.00</u>	<u>36,556.04</u>	<u>6,956.96</u>	<u>84.01%</u>
<b>BUILDING INSPECTOR</b>					
PROFESSIONAL SERVICES	101-1505-415-47-02	150,000.00	155,264.88	(5,264.88)	103.51%
PRINTING & OFFICE SUPPLIES	101-1505-415-61-01	2,000.00	20.96	1,979.04	1.05%
		<u>152,000.00</u>	<u>155,285.84</u>	<u>(3,285.84)</u>	<u>102.16%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>TAX ASSESSOR</b>					
SALARIES	101-1510-415-11-50	168,991.00	136,026.01	32,964.99	80.49%
INSURANCE	101-1510-415-44-01	22,125.00	21,995.04	129.96	99.41%
SOCIAL SECURITY	101-1510-415-44-02	12,928.00	10,111.00	2,817.00	78.21%
RETIREMENT	101-1510-415-44-04	31,365.00	25,246.48	6,118.52	80.49%
WORKERS COMPENSATION	101-1510-415-44-06	3,068.00	2,566.72	501.28	83.66%
UTILITIES	101-1510-415-40-01	-	-	-	#DIV/0!
PROFESSIONAL SERVICES	101-1510-415-47-02	24,000.00	22,602.40	1,397.60	94.18%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1510-415-47-04	35,388.00	36,200.49	(812.49)	102.30%
DUES	101-1510-415-50-02	925.00	310.00	615.00	33.51%
TRAINING	101-1510-415-58-05	3,000.00	744.48	2,255.52	24.82%
PRINTING & OFFICE SUPPLIES	101-1510-415-61-01	1,000.00	399.95	600.05	40.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-1510-415-61-02	500.00	-	500.00	0.00%
POSTAGE METER RENT & POSTAGE	101-1510-415-61-06	1,000.00	-	1,000.00	0.00%
LEASE & COPIES	101-1510-415-66-03	3,700.00	2,715.84	984.16	73.40%
		<u>307,990.00</u>	<u>258,918.41</u>	<u>49,071.59</u>	<u>84.07%</u>
<b>DELINQUENT TAX OFFICE</b>					
SALARIES	101-1511-415-11-50	85,372.00	65,243.79	20,128.21	76.42%
INSURANCE	101-1511-415-44-01	19,875.00	19,512.38	362.62	98.18%
SOCIAL SECURITY	101-1511-415-44-02	6,531.00	4,588.69	1,942.31	70.26%
RETIREMENT	101-1511-415-44-04	15,845.00	12,109.24	3,735.76	76.42%
WORKERS COMPENSATION	101-1511-415-44-06	265.00	202.30	62.70	76.34%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1511-415-47-04	14,225.00	12,569.07	1,655.93	88.36%
MEMBERSHIPS & SUBSCRIPTIONS	101-1511-415-50-25	150.00	105.00	45.00	70.00%
TRAINING	101-1511-415-58-05	2,500.00	992.90	1,507.10	39.72%
PRINTING & OFFICE SUPPLIES	101-1511-415-61-01	2,000.00	1,006.36	993.64	50.32%
POSTAGE METER RENT & POSTAGE	101-1511-415-61-06	25,000.00	-	25,000.00	0.00%
LEASE & COPIES	101-1511-415-66-03	-	-	-	#DIV/0!
		<u>171,763.00</u>	<u>116,329.73</u>	<u>55,433.27</u>	<u>67.73%</u>
<b>TREASURER'S OFFICE</b>					
SALARIES	101-1520-415-11-50	174,562.00	147,598.38	26,963.62	84.55%
INSURANCE	101-1520-415-44-01	22,125.00	17,863.56	4,261.44	80.74%
SOCIAL SECURITY	101-1520-415-44-02	13,354.00	10,915.48	2,438.52	81.74%
RETIREMENT	101-1520-415-44-04	32,399.00	27,394.21	5,004.79	84.55%
WORKERS COMPENSATION	101-1520-415-44-06	542.00	457.37	84.63	84.39%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1520-415-47-04	87,189.00	62,864.09	24,324.91	72.10%
MEMBERSHIPS & SUBSCRIPTIONS	101-1520-415-50-25	175.00	125.00	50.00	71.43%
ADVERTISING	101-1520-415-54-01	850.00	575.00	275.00	67.65%
TRAINING	101-1520-415-58-05	3,000.00	2,494.95	505.05	83.17%
PRINTING & OFFICE SUPPLIES	101-1520-415-61-01	2,000.00	1,502.17	497.83	75.11%
LEASE & COPIES	101-1520-415-66-03	1,815.00	1,411.30	403.70	77.76%
		<u>338,011.00</u>	<u>273,201.51</u>	<u>64,809.49</u>	<u>80.83%</u>
<b>AUDITOR'S OFFICE</b>					
SALARIES	101-1525-415-11-50	145,890.00	123,207.41	22,682.59	84.45%
INSURANCE	101-1525-415-44-01	27,229.00	26,113.40	1,115.60	95.90%
SOCIAL SECURITY	101-1525-415-44-02	11,161.00	9,013.78	2,147.22	80.76%
RETIREMENT	101-1525-415-44-04	27,078.00	22,867.38	4,210.62	84.45%
WORKERS COMPENSATION	101-1525-415-44-06	453.00	381.84	71.16	84.29%
COMPUTER SVCS & SUPPLIES(PUBLIQ)	101-1525-415-47-04	81,151.00	63,899.74	17,251.26	78.74%
MEMBERSHIPS & SUBSCRIPTIONS	101-1525-415-50-25	150.00	-	150.00	0.00%
TRAINING	101-1525-415-58-05	3,000.00	2,645.54	354.46	88.18%
PRINTING & OFFICE SUPPLIES	101-1525-415-61-01	1,600.00	912.93	687.07	57.06%
LEASE & COPIES	101-1525-415-61-01	4,330.00	3,176.69	1,153.31	73.36%
		<u>302,042.00</u>	<u>252,218.71</u>	<u>49,823.29</u>	<u>83.50%</u>
<b>BUILDING SUPERINTENDENT</b>					
SALARIES	101-1910-419-11-50	124,045.00	110,108.27	13,936.73	88.76%
INSURANCE	101-1910-419-44-01	19,875.00	16,040.52	3,834.48	80.71%
SOCIAL SECURITY	101-1910-419-44-02	9,490.00	8,145.31	1,344.69	85.83%
RETIREMENT	101-1910-419-44-04	24,018.00	21,307.10	2,710.90	88.71%
WORKERS COMPENSATION	101-1910-419-44-06	5,719.00	4,844.34	874.66	84.71%
PROFESSIONAL SERVICES	101-1910-419-47-02	25,000.00	23,965.60	1,034.40	95.86%
CLOTHING & UNIFORMS	101-1910-419-50-01	1,500.00	213.84	1,286.16	14.26%
COMMUNICATIONS	101-1910-419-53-01	1,500.00	1,094.24	405.76	72.95%
TRAINING	101-1910-419-58-05	1,000.00	-	1,000.00	0.00%
BUILDING EXPENSE	101-1910-419-60-10	120,000.00	69,118.35	50,881.65	57.60%
CONSTRUCTION & SPECIAL PROJECTS	101-1910-419-60-11	15,000.00	9,588.86	5,411.14	63.93%
GENERAL SUPPLIES	101-1910-419-61-07	4,000.00	-	4,000.00	0.00%
		<u>351,147.00</u>	<u>264,426.43</u>	<u>86,720.57</u>	<u>75.30%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3%		%-AGE OF
		BUDGET	4/30/2026	VARIANCE	BUDGET
			ACTUAL		
<b>NON-DEPARTMENTAL</b>					
PERSONNEL SUPPLEMENT	101-1990-419-11-50	8,000.00	6,082.55	1,917.45	76.03%
UTILITIES	101-1990-419-40-01	15,000.00	22,471.97	(7,471.97)	149.81%
EMPLOYEE INSURANCE	101-1990-419-44-01	55,000.00	23,025.23	31,974.77	41.86%
SOCIAL SECURITY	101-1990-419-44-02	3,000.00	(906.45)	3,906.45	-30.22%
RETIREMENT	101-1990-419-44-04	3,500.00	(1,552.80)	5,052.80	-44.37%
WORKERS COMPENSATION	101-1990-419-44-06	50,000.00	(92,889.51)	142,889.51	-185.78%
UNEMPLOYMENT	101-1990-419-44-07	20,000.00	-	20,000.00	0.00%
ACCRUALS	101-1990-419-44-08	58,000.00	-	58,000.00	0.00%
PARKING LOTS	101-1990-419-46-02	1,500.00	1,500.00	-	100.00%
RENTAL FEES	101-1990-419-46-04	7,200.00	-	7,200.00	0.00%
MAINTENANCE CONTRACTS	101-1990-419-47-01	60,000.00	942.58	59,057.42	1.57%
PROFESSIONAL SERVICES	101-1990-419-47-02	121,000.00	76,993.93	44,006.07	63.63%
AUDIT COUNTY BOOKS	101-1990-419-47-06	70,000.00	-	70,000.00	0.00%
OPEB	101-1990-419-47-10	12,000.00	6,300.00	5,700.00	52.50%
MEMBERSHIPS & SUBSCRIPTIONS	101-1990-419-50-25	9,000.00	-	9,000.00	0.00%
GENERAL INSURANCE	101-1990-419-52-01	600,000.00	560,248.10	39,751.90	93.37%
COMMUNICATIONS	101-1990-419-53-01	50,000.00	21,002.53	28,997.47	42.01%
ADVERTISING	101-1990-419-54-01	20,000.00	14,556.33	5,443.67	72.78%
HOSPITAL INDIGENT CARE	101-1990-419-54-35	27,789.00	27,789.00	-	100.00%
PRINTING & OFFICE SUPPLIES	101-1990-419-61-01		(2,079.52)	2,079.52	#DIV/0!
POSTAGE METER RENT & POSTAGE	101-1990-419-61-06	31,500.00	13,258.41	18,241.59	42.09%
FUEL COSTS	101-1990-419-65-11	375,000.00	264,599.10	110,400.90	70.56%
CAPITAL EXPENDITURES	101-1990-419-66-01	1,602,500.00	1,031,918.35	570,581.65	64.39%
LEASES & COPIES	101-1990-419-66-03	15,000.00	568.81	14,431.19	3.79%
CONTINGENCY FUND	101-1990-419-75-01	63,274.00	38,580.55	24,693.45	60.97%
OPERATIONAL CONTINGENCY	101-1990-419-75-02	100,000.00	15,811.92	84,188.08	15.81%
ED CONTINGENCY/GRANTS ADM	101-1990-419-75-03	50,000.00	21,993.15	28,006.85	43.99%
PAYMENT-AUCTION PROCEEDS	101-1990-419-75-16		5,344.83	(5,344.83)	#DIV/0!
INSURED REPAIRS	101-1990-419-75-17		14,935.98	(14,935.98)	#DIV/0!
AUCTION FEES	101-1990-419-75-23	1,500.00	-	1,500.00	0.00%
LANDFILL CONTRIBUTION-CKFD	101-1990-419-75-29	25,000.00	6,250.00	18,750.00	25.00%
OFFICAL ALLOWANCE	101-1990-419-75-31	9,600.00	7,200.00	2,400.00	75.00%
ANNUAL INCENTIVE AWARD	101-1990-419-75-32	30,000.00	28,618.38	1,381.62	95.39%
EMERGENCY PROJECT EXPENDITURES	101-1990-419-75-75		532.13	(532.13)	#DIV/0!
CATAWBA REGIONAL COG	101-1990-419-80-02	39,083.00	39,017.00	66.00	99.83%
CLEMSON EXT	101-1990-419-80-03	9,000.00	4,974.13	4,025.87	55.27%
CLEMSON EXT - 4H AGENT	101-1990-419-80-04	12,000.00	12,000.00	-	100.00%
SC ASSOC OF COUNTIES	101-1990-419-80-07		-	-	#DIV/0!
SOIL & WATER CONSERVATION	101-1990-419-80-11	3,500.00	2,625.00	875.00	75.00%
FIRE & RESCUE	101-1990-419-80-12	40,000.00	40,000.00	-	100.00%
UNION CTY MUSEUM/CROSS KEYS HOUSE	101-1990-419-80-18		-	-	#DIV/0!
UNION CTY CHAMBER OF COMMERCE	101-1990-419-80-20		-	-	#DIV/0!
POST-CLOSURE LANDFILL COSTS	101-1990-419-80-21	25,000.00	31,923.00	(6,923.00)	127.69%
SATELLITE LIBRARY CENTERS (CENSUS)	101-1990-419-80-23	-	-	-	#DIV/0!
TUITION ASSISTANCE	101-1990-419-80-24	50,000.00	38,710.00	11,290.00	77.42%
CRIME STOPPERS	101-1990-419-80-25	-	-	-	#DIV/0!
C-4	101-1990-419-80-26	-	-	-	#DIV/0!
COUNCIL ON AGING	101-1990-419-80-08	30,000.00	30,000.00	-	100.00%
PRESERVATION SC	101-1990-419-80-22	-	-	-	#DIV/0!
NAACP	101-1990-419-80-28	1,500.00	1,500.00	-	100.00%
CAPITAL CONSULTING	101-1990-419-80-29	-	-	-	#DIV/0!
UC FAIR BOARD	101-1990-419-80-30	-	-	-	#DIV/0!
LIVESTOCK ASSOCIATION	101-1990-419-80-31	-	-	-	#DIV/0!
SISTAS ON THE MOVE		1,000.00	1,000.00	-	100.00%
		3,705,446.00	2,314,844.68	1,390,601.32	62.47%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>SHERIFF'S OFFICE</b>					
SALARIES	101-2101-421-11-50	2,104,196.00	1,642,619.44	461,576.56	78.06%
SCHOOL RESOURCE OFFICER	101-2101-421-11-52	329,922.00	274,521.85	55,400.15	83.21%
RESERVE DEPUTY PROGRAM	101-2101-421-11-53	30,940.00	7,756.30	23,183.70	25.07%
INSURANCE	101-2101-421-44-01	425,860.00	302,833.84	123,026.16	71.11%
SOCIAL SECURITY	101-2101-421-44-02	188,577.00	145,254.00	43,323.00	77.03%
RETIREMENT	101-2101-421-44-04	520,424.00	409,946.10	110,477.90	78.77%
WORKERS COMPENSATION	101-2101-421-44-06	81,584.00	60,989.57	20,594.43	74.76%
UTILITIES	101-2101-421-40-01	20,000.00	18,599.99	1,400.01	93.00%
MAINTENANCE CONTRACTS	101-2101-421-47-01	129,120.00	129,365.04	(245.04)	100.19%
CLOTHING & UNIFORMS	101-2101-421-50-01	23,000.00	15,040.30	7,959.70	65.39%
DUES SCLEOA & SHERIFFS' ASSOC	101-2101-421-50-03	5,500.00	1,055.00	4,445.00	19.18%
COMMUNICATIONS	101-2101-421-53-01	38,500.00	39,914.20	(1,414.20)	103.67%
ADVERTISING	101-2101-421-54-01	5,000.00	3,213.98	1,786.02	64.28%
TRAINING	101-2101-421-58-05	15,000.00	11,155.32	3,844.68	74.37%
PRINTING & OFFICE SUPPLIES	101-2101-421-61-01	15,000.00	9,771.71	5,228.29	65.14%
INVESTIGATIVE SUPPLIES	101-2101-421-61-03	8,000.00	4,751.04	3,248.96	59.39%
K9 TRAINING/SUPPLIES	101-2101-421-61-05	12,000.00	7,324.23	4,675.77	61.04%
WEAPONS/AMMO	101-2101-421-61-11	20,000.00	4,025.30	15,974.70	20.13%
EVIDENCE CUSTODIAN SUPPLIES	101-2101-421-61-12	4,000.00	1,069.12	2,930.88	26.73%
NARCOTICS SUPPLIES	101-2101-421-61-13	15,000.00	7,749.29	7,250.71	51.66%
SRT EQUIPMENT/TRAINING	101-2101-421-61-14	12,470.00	4,658.93	7,811.07	37.36%
INFORMANT MONEY	101-2101-421-62-01	15,000.00	7,500.00	7,500.00	50.00%
LEASE & COPIES	101-2101-421-66-03	7,500.00	3,693.80	3,806.20	49.25%
STATE 800 RADIO SERVICES	101-2101-421-66-11	35,000.00	33,844.21	1,155.79	96.70%
MOBILE ROUTER RENEWAL FEES	101-2101-421-66-51	6,500.00	-	6,500.00	0.00%
CRIMESTOPPERS PROGRAM	101-2101-421-80-25	2,500.00	2,500.00	-	100.00%
EXPLORER POST 119	101-2101-421-80-26	5,000.00	2,909.55	2,090.45	58.19%
		4,075,593.00	3,152,062.11	923,530.89	77.34%
<b>CODE ENFORCEMENT</b>					
SALARIES	101-2105-421-11-50	142,496.00	98,795.64	43,700.36	69.33%
INSURANCE	101-2105-421-44-01	19,875.00	18,572.84	1,302.16	93.45%
SOCIAL SECURITY	101-2105-421-44-02	10,901.00	7,185.95	3,715.05	65.92%
RETIREMENT	101-2105-421-44-04	28,215.00	19,829.17	8,385.83	70.28%
WORKERS COMPENSATION	101-2105-421-44-06	4,931.00	3,295.39	1,635.61	66.83%
MAINTENANCE CONTRACTS	101-2105-421-47-01	5,000.00	-	5,000.00	0.00%
CLOTHING & UNIFORMS	101-2105-421-50-01	1,500.00	482.01	1,017.99	32.13%
COMMUNICATONS	101-2105-421-53-01	7,000.00	6,366.86	633.14	90.96%
DEMOLITION - CONDEMNATIONS	101-2105-421-54-60	20,000.00	14,820.00	5,180.00	74.10%
PROPERTY IMPROVEMENTS	101-2105-421-54-70	4,000.00	60.00	3,940.00	1.50%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2105-421-61-02	5,000.00	240.71	4,759.29	4.81%
POSTAGE METER RENT & POSTAGE	101-2105-421-61-06	7,000.00	-	7,000.00	0.00%
LEASE & COPIES	101-2105-421-66-03	1,400.00	1,092.74	307.26	78.05%
		257,318.00	170,741.31	86,576.69	66.35%
<b>ANIMAL CONTROL</b>					
SALARIES	101-2110-421-11-50	76,537.00	86,066.56	(9,529.56)	112.45%
INSURANCE	101-2110-421-44-01	162.00	164.80	(2.80)	101.73%
SOCIAL SECURITY	101-2110-421-44-02	5,856.00	6,554.16	(698.16)	111.92%
RETIREMENT	101-2110-421-44-04	14,206.00	15,973.96	(1,767.96)	112.45%
WORKERS COMPENSATION	101-2110-421-44-06	1,837.00	1,851.16	(14.16)	100.77%
UTILITIES	101-2110-421-40-01	12,400.00	10,693.94	1,706.06	86.24%
PROFESSIONAL SERVICES	101-2110-421-47-02	45,000.00	52,206.81	(7,206.81)	116.02%
CLOTHING & UNIFORMS	101-2110-421-50-01	1,000.00	267.89	732.11	26.79%
COMMUNICATIONS	101-2110-421-53-01	1,500.00	1,103.83	396.17	73.59%
TRAINING	101-2110-421-58-05	500.00	-	500.00	0.00%
CHEMICALS	101-2110-421-61-10	2,000.00	256.91	1,743.09	12.85%
FOOD ALLOWANCE FOR ANIMALS	101-2110-421-63-03	16,600.00	10,213.15	6,386.85	61.53%
LEASE & COPIES	101-2110-421-66-03	2,800.00	2,019.19	780.81	72.11%
TRAPS & CAPTURING EQUIP	101-2110-421-66-12	3,200.00	1,719.66	1,480.34	53.74%
CAT LIVING PENS	101-2110-421-66-13	3,000.00	806.30	2,193.70	26.88%
COMMUNITY AIDE	101-2110-421-66-14	2,000.00	1,342.57	657.43	67.13%
		188,598.00	191,240.89	(2,642.89)	101.40%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>CORONER</b>					
SALARIES	101-2190-421-11-50	61,550.00	49,527.02	12,022.98	80.47%
INSURANCE	101-2190-421-44-01	15,245.00	12,312.32	2,932.68	80.76%
SOCIAL SECURITY	101-2190-421-44-02	4,709.00	4,690.05	18.95	99.60%
RETIREMENT	101-2190-421-44-04	12,547.00	13,259.94	(712.94)	105.68%
WORKERS COMPENSATION	101-2190-421-44-06	2,130.00	2,232.75	(102.75)	104.82%
PROFESSIONAL SERVICES	101-2190-421-47-02	93,500.00	61,805.00	31,695.00	66.10%
DUES	101-2190-421-50-12	400.00	200.00	200.00	50.00%
TRAVEL	101-2190-421-58-01	2,400.00	2,400.00	-	100.00%
TRAINING	101-2190-421-58-05	3,000.00	241.60	2,758.40	8.05%
PRINTING & OFFICE SUPPLIES	101-2190-421-61-01	400.00	-	400.00	0.00%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2190-421-61-02	6,000.00	218.70	5,781.30	3.65%
		201,881.00	146,887.38	54,993.62	72.76%
<b>DETENTION CENTER</b>					
SALARIES	101-2320-423-11-50	1,769,489.00	1,457,175.02	312,313.98	82.35%
INSURANCE	101-2320-423-44-01	342,505.00	240,405.47	102,099.53	70.19%
SOCIAL SECURITY	101-2320-423-44-02	135,366.00	106,962.54	28,403.46	79.02%
RETIREMENT	101-2320-423-44-04	375,931.00	306,222.60	69,708.40	81.46%
WORKERS COMPENSATION	101-2320-423-44-06	60,156.00	44,871.05	15,284.95	74.59%
UTILITIES	101-2320-423-40-01	140,000.00	120,137.94	19,862.06	85.81%
MAINTENANCE CONTRACTS	101-2320-423-47-01	12,500.00	290.00	12,210.00	2.32%
PROFESSIONAL SERVICES	101-2320-423-47-02	65,000.00	24,809.37	40,190.63	38.17%
HEALTH CARE CONTRACT	101-2320-423-47-10	190,530.00	200,299.59	(9,769.59)	105.13%
CLOTHING & UNIFORMS	101-2320-423-50-01	14,000.00	7,815.96	6,184.04	55.83%
COMMUNICATIONS	101-2320-423-53-01	20,000.00	11,921.47	8,078.53	59.61%
TRAINING	101-2320-423-58-05	9,000.00	1,311.48	7,688.52	14.57%
OPERATING EXPENSE	101-2320-423-60-15	20,000.00	19,967.15	32.85	99.84%
PRINTING & OFFICE SUPPLIES	101-2320-423-61-01	5,500.00	512.55	4,987.45	9.32%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2320-423-61-02	23,000.00	10,756.57	12,243.43	46.77%
CHEMICALS	101-2320-423-61-10	10,500.00	11,249.71	(749.71)	107.14%
JUVENILE DETENTION	101-2320-423-62-10	21,000.00	16,600.00	4,400.00	79.05%
DIETING PRISONERS	101-2320-423-63-01	180,500.00	183,218.14	(2,718.14)	101.51%
PRISONER TRANSPORT, MEALS	101-2320-423-63-02	2,000.00	885.00	1,115.00	44.25%
SUBSISTENCE CARE	101-2320-423-63-03	40,120.00	20,888.37	19,231.63	52.06%
LEASE & COPIES	101-2320-423-66-03	6,000.00	5,549.56	450.44	92.49%
		3,443,097.00	2,791,849.54	651,247.46	81.09%
<b>E-911 &amp; COMMUNICATIONS</b>					
SALARIES	101-2901-429-11-50	698,543.00	482,403.52	216,139.48	69.06%
SUBSCRIBER BILLING SALARIES	101-2901-429-11-55	32,850.00	54,051.80	(21,201.80)	164.54%
SALARIES-P/T DISPATCHERS	101-2901-429-11-63	37,079.00	15,344.96	21,734.04	41.38%
INSURANCE	101-2901-429-44-01	128,257.00	78,150.42	50,106.58	60.93%
SOCIAL SECURITY	101-2901-429-44-02	58,788.00	40,980.92	17,807.08	69.71%
RETIREMENT	101-2901-429-44-04	143,509.00	103,154.52	40,354.48	71.88%
WORKERS COMPENSATION	101-2901-429-44-06	3,184.00	2,201.46	982.54	69.14%
UTILITIES	101-2901-429-40-01	25,000.00	19,954.15	5,045.85	79.82%
MAINTENANCE CONTRACTS	101-2901-429-47-01	228,608.00	177,518.25	51,089.75	77.65%
PROFESSIONAL SERVICES	101-2901-429-47-02	8,000.00	912.58	7,087.42	11.41%
RADIO MAINTENANCE	101-2901-429-47-03	7,000.00	-	7,000.00	0.00%
UNIFORMS	101-2901-429-50-01	3,000.00	2,531.89	468.11	84.40%
SPECIAL PROJECTS AWARENESS	101-2901-429-50-20	5,000.00	2,289.22	2,710.78	45.78%
MEMBERSHIPS & SUBSCRIPTIONS	101-2901-429-50-25	1,500.00	412.00	1,088.00	27.47%
COMMUNICATIONS	101-2901-429-53-01	33,000.00	24,268.55	8,731.45	73.54%
TRAINING	101-2901-429-58-01	9,500.00	10,749.04	(1,249.04)	113.15%
COMMUNICATIONS CENTER OPERATIONS	101-2901-429-60-20	8,500.00	2,194.89	6,305.11	25.82%
PRINTING & OFFICE SUPPLIES	101-2901-429-61-01	2,100.00	550.14	1,549.86	26.20%
SPECIALIZED DEPT SUPPLIES	101-2901-429-61-02	-	(250.00)	250.00	#DIV/0!
JANITORIAL SUPPLIES	101-2901-429-61-15	2,200.00	1,605.00	595.00	72.95%
LEASE & COPIES	101-2901-429-66-03	3,000.00	1,883.75	1,116.25	62.79%
		1,438,618.00	1,020,907.06	417,710.94	70.96%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>EMERGENCY SERVICES</b>					
SALARIES	101-2902-429-11-50	95,404.00	135,548.57	(40,144.57)	142.08%
INSURANCE	101-2902-429-44-01	27,229.00	26,752.52	476.48	98.25%
SOCIAL SECURITY	101-2902-429-44-02	7,299.00	9,782.14	(2,483.14)	134.02%
RETIREMENT	101-2902-429-44-04	17,707.00	25,157.68	(7,450.68)	142.08%
WORKERS COMPENSATION	101-2902-429-44-06	3,237.00	2,886.82	350.18	89.18%
UNIFORMS	101-2902-429-50-01	1,000.00	239.76	760.24	23.98%
DUES	101-2902-429-50-02	540.00	381.80	158.20	70.70%
MEMBERSHIPS & SUBSCRIPTIONS	101-2902-429-50-25	350.00	-	350.00	0.00%
COMMUNICATIONS	101-2902-429-53-01	20,600.00	20,369.55	230.45	98.88%
TRAINING	101-2902-429-58-05	2,000.00	1,654.09	345.91	82.70%
PRINTING & OFFICE SUPPLIES	101-2902-429-61-01	1,400.00	349.50	1,050.50	24.96%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-2902-429-61-02	3,000.00	2,165.73	834.27	72.19%
LEASE & COPIES	101-2902-429-66-03	100.00	-	100.00	0.00%
		<u>179,866.00</u>	<u>225,288.16</u>	<u>(45,422.16)</u>	<u>125.25%</u>
<b>COUNTY MAINTENANCE</b>					
SALARIES	101-3101-431-11-50	398,232.00	326,306.27	71,925.73	81.94%
INSURANCE	101-3101-431-44-01	75,642.00	63,791.62	11,850.38	84.33%
SOCIAL SECURITY	101-3101-431-44-02	30,465.00	23,685.36	6,779.64	77.75%
RETIREMENT	101-3101-431-44-04	73,912.00	58,882.35	15,029.65	79.67%
WORKERS COMPENSATION	101-3101-431-44-06	25,480.00	20,476.91	5,003.09	80.36%
PROFESSIONAL SERVICES	101-3101-431-47-02	162,160.00	65,965.61	96,194.39	40.68%
UNIFORMS & CLOTHING	101-3101-431-50-01	4,500.00	3,679.70	820.30	81.77%
COMMUNICATIONS	101-3101-431-53-01	7,500.00	5,532.87	1,967.13	73.77%
TRAINING	101-3101-431-58-01	2,500.00	1,203.39	1,296.61	48.14%
ROAD & BRIDGE	101-3101-431-59-01	115,000.00	35,927.42	79,072.58	31.24%
ROAD SIGNS	101-3101-429-59-02	10,000.00	7,635.73	2,364.27	76.36%
ASPHALT	101-3101-431-59-05	24,000.00	3,101.63	20,898.37	12.92%
CRUSHER RUN & GRAVEL	101-3101-431-59-10	25,000.00	20,515.51	4,484.49	82.06%
GENERAL SUPPLIES	101-3101-431-61-07	12,000.00	9,688.38	2,311.62	80.74%
LEASE & COPIES	101-3101-431-61-07	1,000.00	825.09	174.91	82.51%
		<u>967,391.00</u>	<u>647,217.84</u>	<u>320,173.16</u>	<u>66.90%</u>
<b>EQUIPMENT SHOP</b>					
SALARIES	101-3102-431-11-50	104,432.00	88,990.08	15,441.92	85.21%
INSURANCE	101-3102-431-44-01	31,392.00	24,620.68	6,771.32	78.43%
SOCIAL SECURITY	101-3102-431-44-02	74,989.00	6,287.99	68,701.01	8.39%
RETIREMENT	101-3102-431-44-04	19,383.00	16,516.51	2,866.49	85.21%
WORKERS COMPENSATION	101-3102-431-44-06	4,857.00	4,100.94	756.06	84.43%
UTILITIES	101-3102-431-40-01	21,000.00	18,539.59	2,460.41	88.28%
UNIFORMS & CLOTHING	101-3102-431-50-01	2,500.00	506.86	1,993.14	20.27%
COMMUNICAITONS	101-3102-431-53-01	1,500.00	894.28	605.72	59.62%
TRAINING	101-3102-431-58-05	4,000.00	1,605.00	2,395.00	40.13%
SUPPLIES	101-3102-431-61-04	6,000.00	5,333.14	666.86	88.89%
VEHICLE MAINTENANCE & REPAIR	101-3102-431-65-01	188,000.00	102,639.54	85,360.46	54.60%
MACHINERY & EQUIPMENT REPAIR	101-3102-431-65-02	56,000.00	57,318.69	(1,318.69)	102.35%
TIRES	101-3102-431-65-10	60,000.00	44,073.71	15,926.29	73.46%
LEASE & COPIES	101-3102-431-66-03	800.00	489.38	310.62	61.17%
		<u>574,853.00</u>	<u>371,916.39</u>	<u>202,936.61</u>	<u>64.70%</u>
<b>HEALTH DEPARTMENT</b>					
MAINTENANCE CONTRACTS	101-4101-441-47-01	2,300.00		2,300.00	0.00%
SPECIAL CONTRACTS	101-4101-441-47-05	500.00		500.00	0.00%
COMMUNICATIONS	101-4101-441-53-01	8,700.00	6,261.25	2,438.75	71.97%
BUILDING EXPENSES	101-4101-441-60-10	22,000.00	20,452.76	1,547.24	92.97%
CHEMICALS	101-4101-441-61-10	2,300.00		2,300.00	0.00%
MACHINERY & EQUIPMENT REPAIR	101-4101-441-65-02	500.00		500.00	0.00%
		<u>36,300.00</u>	<u>26,714.01</u>	<u>9,585.99</u>	<u>73.59%</u>
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
UTILITIES	101-4110-441-40-01	40,000.00	33,424.63	6,575.37	83.56%
COMMUNICATIONS	101-4110-441-53-01	7,000.00	6,641.08	358.92	94.87%
EMERGENCY RELIEF	101-4110-441-54-05	1,000.00	113.50	886.50	11.35%
PRINTING & OFFICE SUPPLIES	101-4110-441-61-01	1,000.00	-	1,000.00	0.00%
		<u>49,000.00</u>	<u>40,179.21</u>	<u>8,820.79</u>	<u>82.00%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3% 4/30/2026		%-AGE OF
		BUDGET	ACTUAL	VARIANCE	BUDGET
<b>VETERAN'S AFFAIRS</b>					
SALARIES	101-4120-441-11-50	64,390.00	67,606.58	(3,216.58)	105.00%
INSURANCE	101-4120-441-44-01	15,245.00	12,312.32	2,932.68	80.76%
SOCIAL SECURITY	101-4120-441-44-02	4,926.00	4,898.71	27.29	99.45%
RETIREMENT	101-4120-441-44-04	11,951.00	12,547.80	(596.80)	104.99%
WORKERS COMPENSATION	101-4120-441-44-06	1,478.00	209.43	1,268.57	14.17%
COMMUNICATIONS	101-4120-441-53-01	1,089.00	684.18	404.82	62.83%
TRAINING	101-4120-441-58-05	8,000.00	3,659.02	4,340.98	45.74%
PRINTING & OFFICE SUPPLIES	101-4120-441-61-01	8,995.00	8,139.74	855.26	90.49%
LEASE & COPIES	101-4120-441-66-03	4,500.00	3,374.76	1,125.24	74.99%
		<u>120,574.00</u>	<u>113,432.54</u>	<u>7,141.46</u>	<u>94.08%</u>
<b>ALCOHOL &amp; DRUG ABUSE</b>					
SALARIES	101-4150-441-11-50	442,197.00	287,116.50	155,080.50	64.93%
INSURANCE	101-4150-441-44-01	76,745.00	49,497.02	27,247.98	64.50%
SOCIAL SECURITY	101-4150-441-44-02	33,829.00	20,900.49	12,928.51	61.78%
RETIREMENT	101-4150-441-44-04	82,072.00	53,288.99	28,783.01	64.93%
WORKERS COMPENSATION	101-4150-441-44-06	4,485.00	3,051.66	1,433.34	68.04%
UTILITIES	101-4150-441-40-01	18,500.00	13,659.68	4,840.32	73.84%
PROFESSIONAL SERVICES	101-4150-441-47-02	62,000.00	35,234.39	26,765.61	56.83%
MEMBERSHIPS & SUBSCRIPTIONS	101-4150-441-50-25	20,000.00	10,963.84	9,036.16	54.82%
GENERAL INSURANCE	101-4150-441-52-01	11,000.00	9,282.56	1,717.44	84.39%
TRAINING	101-4150-441-58-05	15,000.00	2,609.91	12,390.09	17.40%
MAINTENANCE & UPKEEP	101-4150-441-60-30	3,000.00	1,550.00	1,450.00	51.67%
PRINTING & OFFICE SUPPLIES	101-4150-441-61-01	12,360.00	3,844.78	8,515.22	31.11%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-4150-441-61-02	10,000.00	746.87	9,253.13	7.47%
RENT ON POSTAGE METER & POSTAGE	101-4150-441-61-06	500.00	99.75	400.25	19.95%
OTHER MISCELLANEOUS	101-4150-441-75-02	10,000.00	1,015.74	8,984.26	10.16%
		<u>801,688.00</u>	<u>492,862.18</u>	<u>308,825.82</u>	<u>61.48%</u>
<b>VICTIM ADVOCATE</b>					
SALARIES	101-4190-441-11-50	63,101.00	53,301.62	9,799.38	84.47%
INSURANCE	101-4190-441-44-01	7,375.00	5,954.52	1,420.48	80.74%
SOCIAL SECURITY	101-4190-441-44-02	4,828.00	3,912.72	915.28	81.04%
RETIREMENT	101-4190-441-44-04	11,712.00	9,892.82	1,819.18	84.47%
WORKERS COMPENSATION	101-4190-441-44-06	2,184.00	1,844.20	339.80	84.44%
MAINTENANCE CONTRACT-ZUERCHER	101-4190-441-47-01	1,200.00	1,137.57	62.43	94.80%
DUES	101-4190-441-50-02	30.00	30.00	-	100.00%
SPECIAL PROJECTS AWARENESS	101-4190-441-50-20	2,000.00	30.03	1,969.97	1.50%
COMMUNICATIONS	101-4190-441-53-01	1,500.00	645.57	854.43	43.04%
TRAINING	101-4190-441-58-05	2,800.00	2,204.45	595.55	78.73%
PRINTING & OFFICE SUPPLIES	101-4190-441-61-01	2,500.00	1,236.41	1,263.59	49.46%
VICTIM NOTIFICATION	101-4190-441-61-25	2,000.00	-	2,000.00	0.00%
VEHICLE OPERATION & MAINTENANCE	101-4190-441-65-01	1,400.00	-	1,400.00	0.00%
		<u>102,630.00</u>	<u>80,189.91</u>	<u>22,440.09</u>	<u>78.13%</u>
<b>STADIUM</b>					
SALARIES	101-5110-451-11-50	18,453.00	15,581.37	2,871.63	84.44%
INSURANCE	101-5110-451-44-01	5,957.00	3,693.60	2,263.40	62.00%
SOCIAL SECURITY	101-5110-451-44-02	1,412.00	1,088.35	323.65	77.08%
RETIREMENT	101-5110-451-44-04	3,425.00	2,892.12	532.88	84.44%
WORKERS COMPENSATION	101-5110-451-44-06	624.00	526.70	97.30	84.41%
UTILITIES	101-5110-451-40-01	39,000.00	30,810.98	8,189.02	79.00%
CLOTHING & UNIFORMS	101-5110-451-50-01	400.00	-	400.00	0.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-5110-451-50-25	325.00	2.65	322.35	0.82%
COMMUNICATIONS	101-5110-451-53-01	2,000.00	3,064.01	(1,064.01)	153.20%
TRAINING	101-5110-451-58-05	1,000.00	-	1,000.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-5110-451-60-10	25,000.00	14,624.12	10,375.88	58.50%
		<u>97,596.00</u>	<u>72,283.90</u>	<u>25,312.10</u>	<u>74.06%</u>

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3%		%-AGE OF
		BUDGET	4/30/2026	VARIANCE	BUDGET
			ACTUAL		
<b>RECYCLING</b>					
SALARIES	101-6101-461-11-50	282,088.00	213,736.87	68,351.13	75.77%
INSURANCE	101-6101-461-44-01	14,750.00	5,954.52	8,795.48	40.37%
SOCIAL SECURITY	101-6101-461-44-02	21,580.00	16,343.09	5,236.91	75.73%
RETIREMENT	101-6101-461-44-04	52,356.00	39,679.40	12,676.60	75.79%
WORKERS COMPENSATION	101-6101-461-44-06	17,858.00	10,612.04	7,245.96	59.42%
CONTRACT SERVICES	101-6101-461-32-10	63,000.00	41,475.81	21,524.19	65.83%
UTILITIES	101-6101-461-40-01	20,000.00	21,012.59	(1,012.59)	105.06%
WASTE TIRE DISPOSAL	101-6101-461-47-10	28,000.00	12,145.74	15,854.26	43.38%
CLOTHING & UNIFORMS	101-6101-461-50-01	3,500.00	2,841.01	658.99	81.17%
TRAINING	101-6101-461-58-05	3,500.00	909.70	2,590.30	25.99%
MAINTENANCE & UPKEEP	101-6101-461-60-30	8,000.00	4,530.50	3,469.50	56.63%
PRINTING & OFFICE SUPPLIES	101-6101-461-61-01	1,500.00	1,492.48	7.52	99.50%
SAFETY SUPPLIES	101-6101-461-61-08	2,500.00	1,051.91	1,448.09	42.08%
LEASE & COPIES	101-6101-461-66-03	750.00	675.13	74.87	90.02%
RECYCLING EQUIPMENT	101-6101-461-66-15	10,000.00	1,507.41	8,492.59	15.07%
HWY 18 TEMP FACILITY COSTS	101-6101-461-66-23	5,000.00	4,514.12	485.88	90.28%
		534,382.00	378,482.32	155,899.68	70.83%
<b>AIRPORT</b>					
SALARIES	101-7101-419-11-50	77,126.00	65,394.19	11,731.81	84.79%
INSURANCE	101-7101-419-44-01	21,272.00	14,573.24	6,698.76	68.51%
SOCIAL SECURITY	101-7101-419-44-02	5,901.00	4,500.11	1,400.89	76.26%
RETIREMENT	101-7101-419-44-04	14,315.00	12,136.97	2,178.03	84.78%
WORKERS COMPENSATION	101-7101-419-44-06	2,607.00	2,208.97	398.03	84.73%
UTILITIES	101-7101-419-40-01	12,500.00	8,287.48	4,212.52	66.30%
MAINTENANCE CONTRACTS	101-7101-419-47-01	3,800.00	1,443.18	2,356.82	37.98%
PROFESSIONAL SERVICES	101-7101-419-47-02	1,500.00	600.00	900.00	40.00%
MEMBERSHIPS & SUBSCRIPTIONS	101-7101-419-50-25	600.00	285.00	315.00	47.50%
COMMUNICATIONS	101-7101-419-53-01	3,500.00	4,176.37	(676.37)	119.32%
TRAINING	101-7101-419-58-05	2,500.00	-	2,500.00	0.00%
BUILDING & EQUIPMENT EXPENSE	101-7101-419-60-10	20,000.00	11,055.31	8,944.69	55.28%
CAPITAL IMP & MATCHING FUNDS	101-7101-419-66-02	60,000.00	-	60,000.00	0.00%
LEASE & COPIES	101-7101-419-66-03	250.00	136.14	113.86	54.46%
		225,871.00	124,796.96	101,074.04	55.25%
<b>PARKS AND RECREATION</b>					
SALARIES	101-8101-451-11-50	183,546.00	151,642.04	31,903.96	82.62%
SALARIES - SUMMER MAINTENANCE WKR	101-8101-451-11-53	30,434.00	2,453.41	27,980.59	8.06%
SALARIES - CONCESSIONS, GATE, TICKETS	101-8101-451-11-54	26,553.00	28,769.33	(2,216.33)	108.35%
INSURANCE	101-8101-451-44-01	34,604.00	27,936.44	6,667.56	80.73%
SOCIAL SECURITY	101-8101-451-44-02	18,401.00	13,337.39	5,063.61	72.48%
RETIREMENT	101-8101-451-44-04	34,067.00	28,890.91	5,176.09	84.81%
WORKERS COMPENSATION	101-8101-451-44-06	9,837.00	7,335.18	2,501.82	74.57%
UTILITIES	101-8101-451-40-01	148,900.00	102,682.88	46,217.12	68.96%
PROFESSIONAL SERVICES	101-8101-451-47-02	37,333.00	12,340.00	24,993.00	33.05%
CLOTHING & UNIFORMS	101-8101-451-50-10	2,850.00	1,259.30	1,590.70	44.19%
COMMUNICATIONS	101-8101-451-53-01	20,000.00	12,125.69	7,874.31	60.63%
ADVERTISING	101-8101-451-54-01	21,000.00	6,019.29	14,980.71	28.66%
FIELD MAINTENANCE	101-8101-451-54-55	50,000.00	28,813.76	21,186.24	57.63%
TRAINING	101-8101-451-58-05	4,000.00	1,783.20	2,216.80	44.58%
BUILDING EXPENSE	101-8101-451-60-01	11,000.00	9,453.24	1,546.76	85.94%
OPERATING EXPENSE	101-8101-451-60-15	85,000.00	64,092.47	20,907.53	75.40%
PRINTING & OFFICE SUPPLIES	101-8101-451-61-01	1,200.00	877.93	322.07	73.16%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-8101-451-61-02	50,000.00	37,245.37	12,754.63	74.49%
CHEMICALS & FERTILIZERS	101-8101-451-61-10	25,000.00	17,050.25	7,949.75	68.20%
MACHINERY & EQUIPMENT REPAIR	101-8101-451-65-02	3,500.00	1,933.98	1,566.02	55.26%
CAPITAL IMPROVEMENTS	101-8101-451-66-02	15,000.00	8,175.69	6,824.31	54.50%
LEASE & COPIES	101-8101-451-66-03	1,500.00	1,025.88	474.12	68.39%
PARD MATCHING FUNDS	101-8101-451-66-22	6,000.00	-	6,000.00	0.00%
		819,725.00	565,243.63	254,481.37	68.96%

UNION COUNTY SC  
BUDGET TO ACTUAL VARIANCE

		2025-2026	83.3%		%-AGE OF
		BUDGET	4/30/2026	VARIANCE	BUDGET
			ACTUAL		
<b>EMERGENCY MEDICAL SERVICES</b>					
SALARIES	101-9101-441-11-50	1,566,832.00	1,280,235.80	286,596.20	81.71%
SALARIES - PRN	101-9101-441-11-65	66,950.00	140,613.88	(73,663.88)	210.03%
INSURANCE	101-9101-441-44-01	289,490.00	228,911.13	60,578.87	79.07%
SOCIAL SECURITY	101-9101-441-44-02	124,985.00	104,639.16	20,345.84	83.72%
RETIREMENT	101-9101-441-44-04	303,230.00	263,937.33	39,292.67	87.04%
WORKERS COMPENSATION	101-9101-441-44-06	155,373.00	112,302.28	43,070.72	72.28%
UTILITIES	101-9101-441-40-01	30,000.00	22,773.31	7,226.69	75.91%
MAINTENANCE CONTRACTS	101-9101-441-47-01	28,500.00	33,762.56	(5,262.56)	118.47%
PROFESSIONAL SERVICES	101-9101-441-47-02	100,000.00	72,635.20	27,364.80	72.64%
VACCINES	101-9101-441-47-15	-	-	-	#DIV/0!
CLOTHING & UNIFORMS	101-9101-441-50-01	14,000.00	8,930.85	5,069.15	63.79%
SPECIAL PROGRAM (EMS WEEK)	101-9101-441-50-20	1,000.00	290.64	709.36	29.06%
MEMBERSHIPS & SUBSCRIPTIONS	101-9101-441-50-25	800.00	1,000.00	(200.00)	125.00%
COMMUNICATIONS	101-9101-441-53-01	21,000.00	14,321.98	6,678.02	68.20%
TRAINING & TRAVEL	101-9101-441-58-07	7,500.00	3,933.28	3,566.72	52.44%
DISPOSAL FEES	101-9101-441-60-50	4,000.00	588.14	3,411.86	14.70%
SPECIALIZED DEPARTMENTAL SUPPLIES	101-9101-441-61-02	1,000.00	40.45	959.55	4.05%
GENERAL SUPPLIES	101-9101-441-61-03	70,000.00	65,176.49	4,823.51	93.11%
POSTAGE & FREIGHT	101-9101-441-61-07	300.00	23.85	276.15	7.95%
MEDICATION	101-9101-441-61-20	35,000.00	27,874.88	7,125.12	79.64%
VEHICLE OPERATIONS & MAINTENANCE	101-9101-441-65-01	65,000.00	61,065.77	3,934.23	93.95%
RADIO SYSTEM REPAIR	101-9101-441-65-03	700.00	262.62	437.38	37.52%
LEASE & COPIES	101-9101-441-66-03	4,000.00	4,550.92	(550.92)	113.77%
LEASE PAYMENTS	101-9101-441-66-04	6,030.00	3,941.20	2,088.80	65.36%
IT SERVICES	101-9101-441-66-20	12,000.00	10,604.16	1,395.84	88.37%
LICENSE FEES	101-9101-441-66-50	775.00	373.00	402.00	48.13%
		2,908,465.00	2,462,788.88	445,676.12	84.68%
<b>TOTAL EXPENDITURES</b>		<b>27,406,310.00</b>	<b>20,836,516.19</b>	<b>6,569,793.81</b>	<b>76.03%</b>
<b>TO GENERAL FUND BALANCE</b>		<b>3,838.00</b>		<b>3,838.00</b>	
<b>TOTAL APPROPRIATION</b>		<b>27,410,148.00</b>	<b>20,836,516.19</b>	<b>6,573,631.81</b>	